

REPORT
ON THE
EXTERNAL TRADE OF BENGAL
WITH
NEPAL, SIKKIM, AND BHUTAN,
FOR THE YEAR 1883-84.



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THE system under which the external trade of Bengal with Nepal, Sikkim, and Bhutan is registered has been described in previous reports, and no change was introduced in it during the year 1883-84.

2. The total value of this traffic registered during the past three years on all the important trade routes, at the 32 stations which are distributed along the frontier between Chumparun and Julpigoree, was as follows:—

Imports into Bengal.				Exports from Bengal.			
	1881-82. Rs.	1882-83. Rs.	1883-84. Rs.		1881-82. Rs.	1882-83. Rs.	1883-84. Rs.
From Nepal ...	75,42,743	75,60,004	71,76,210	To Nepal ...	55,36,668	55,57,525	64,56,930
„ Sikkim ...	1,67,533	2,00,148	2,21,523	„ Sikkim ...	86,011	1,16,204	1,12,711
„ Bhutan ...	1,23,048	1,11,442	96,350	„ Bhutan ...	1,05,108	86,693	1,23,000
Total ...	78,33,324	78,72,194	74,94,083	Total ...	57,27,847	57,60,512	66,92,641

3. In addition to these figures, which relate to the trade to and from stations in Bengal only, the total value of traffic with other provinces which passed over trade routes in Bengal in those years, was as follows:—

Year.	Imports into other provinces from Nepal. Rs.	Exports from other provinces to Nepal. Rs.
1881-82 ...	4,38,040	5,63,732
1882-83 ...	4,55,050	4,29,117
1883-84 ...	1,28,423	5,56,168

4. The total value of the traffic registered amounted to Rs. 1,48,71,315 against Rs. 1,45,16,873 in 1882-83, and Rs. 1,45,62,943 in 1881-82, as shown below:—

Year.	Imports into Bengal. Rs.	Exports from Bengal. Rs.	Total. Rs.
1881-82 ...	82,71,364	62,91,579	1,45,62,943
1882-83 ...	83,27,244	61,89,629	1,45,16,873
1883-84 ...	76,22,506	72,48,809	1,48,71,315

It will be seen that the gross value of the trade during 1883-84 was 2·44 per cent. in excess of the figures of the preceding year, and 2·12 per cent. over those of 1881-82. The import trade, however, shows a material falling off, the figures for the past year being 8·46 and 7·84 per cent. below those of the two previous years respectively. Under exports, there was an increase of 17·11 per cent. as compared with 1882-83, and of 15·21 per cent. as compared with 1881-82. The chief staples in the import traffic which showed the largest decrease during the past year as compared with 1882-83, were food-grains, timber, and silver; and the articles showing the largest increase were precious stones and pearls (unset), cattle, opium, linseed, and saltpetre. As regards exports, the greatest improvement is found in European piece-goods, metals, provisions, treasure, horses, salt, tobacco, and unrefined sugar, while manufactured woollen goods showed a decrease.

5. In the report for 1882-83 it was observed that the information furnished by the local officers of the frontier districts regarding the imposts levied by the Nepalese authorities on traders after they leave, or before they enter British territory, showed that the rates of duty at different points on the frontier varied considerably. With the

object of obtaining complete and satisfactory information, so as to admit of a comprehensive review of the subject, each of the local officers concerned was furnished with copies of the reports submitted by the others, and they were requested to institute careful personal enquiries into the matter, and report the result for the information of Government. They were also asked to consider how far the fluctuations in the imports and exports at the different registering posts were the results of variations in the rates of duty levied at different points. In accordance with these orders, the frontier district officers have collected as much information upon the subject as was possible, and they have been requested to continue to devote their particular attention to this subject during their annual tours, and submit periodical reports of any changes that may hereafter come to their knowledge. The substance of the reports is given in the ensuing paragraphs.

6. So far as has been ascertained there are at present 35 toll stations on the northern frontier of Bengal between Chumparun and Darjeeling at which imposts are levied by the Nepalese authorities. In Chumparun all articles of trade pass to and from Nepal by Semra Basa, Semrown, Hetaura, Bhichakhori, Sirsa Gudhi, Ghat Sirsia, Chapkatia, Mushurwa, Amerputte, Bhim Phendi, Matearwa, and Tribeni Ghât along the frontier, and there are toll stations at all these places. The lighter and more valuable classes of goods are sent to Nepal by the Sigowli route as a matter of convenience, because it is the most direct road to the frontier. Heavy goods are sent up by river, and country produce is brought down from Nepal, either by river or by the Thori route, as it suits the convenience of exporters.

7. In the Mozufferpore district the imposts are levied at the ghâts nearest to the five British registering stations of Bairagnia, Majorgunge, Sonbursa, Bela, and Sursund. These ghâts are situated within Nepal territory on the paths leading from the interior of Nepal to the markets on the British frontier. In some cases as many as three of these ghâts, at each of which a separate toll is levied, are situated between the frontier and the markets in the interior of Nepal with which trade is carried on.

8. There are five ghâts on the borders of the Durbhunga district at which imposts are levied, namely, Bashita Ghât opposite to Deodha, Banarputti Ghât opposite to Ladania, Sabaila opposite to Harlakhi, Bhugwanpore opposite to Lowkahi, and Jamuni opposite to Andra Muth.

9. The farmer of the sayer mehal of four pergunnahs in Nepal on the frontier of the Bhagulpore district has collecting stations at Bishoonpore in Nepal, opposite Beerpore, and at Cheh Pahari Nurha, opposite Puchpararia (Puchpandaria), and another Bishoonpore, opposite Bilundi, a village three miles east of Kanhouli (Kundowli); also another ghât opposite Kundowli.

10. On the frontiers of the Purneah district the duties are levied in the Morung district of Nepal, while as regards Darjeeling the imposts are levied at four stations in the Nepal Terai, viz., Eroongtar, Dhoolabaree, Dohuguri, and Baradhasi, and at five stations in the hills, viz., Mamringtar, Bundooka, Goorkhajagat, Feekul, and Monglong.

11. The Nepalese Government maintains no regular Custom House, and the imposts are levied on the farming system. Along the frontier of the Chumparun district, it is said that in some places the taxes are farmed, while in some places they are held khas. The Collector of Mozufferpore writes:—"The imposts in question are levied by thikadars, who are said to take annual farms of them from the Chowdhries, and these Chowdhries are said to be subordinate to an officer known as Captan." The Collector of Durbhanga was informed that the farms along the frontier of his district were all disposed of from head-quarters (Khatmandoo), and that the local "Sooba" had not even to keep an eye on the farmers for the prevention of any malpractices that they might be inclined to commit. The District Officer of Bhagulpore states that the farmer of the sayer mehal, who is a British subject, "has to bid every year for the mehal, and he again sub-lets to highest bidders. The sayer mehal includes, besides the collection of import and export duties, the market-dues of all hâts in the four pergunnahs, and *phulkar*, and a tax on hides. He has sub-lessees under him, but his name alone appears in the Nepal Government books, and

Agency employed for the collection of the imposts.

he is solely responsible to the Nepalese Government. His lease gives him authority to levy market-dues, &c., only from the revenue-paying villages. The lakhirajdars of the revenue-free villages make their own arrangements as regards sayer dues." The agency employed by the Nepalese Government in the Morung District of Nepal (marching with the district of Purneah), and along the border of the Darjeeling District, is not particularized in the local reports.

12. The District Officer of Mozufferpore writes:—"Attempts are sometimes made by the thikadars to enhance the rates, and complaints on this subject are sometimes instituted by aggrieved British subjects before the Nepalese officials. The fact of the institution of these complaints would seem to show that the force of custom in regulating the rates of imposts is generally recognized." No person, it is said, "has ever seen any written table of rates, nor are any such written tables believed to exist." The Collector of Durbhanga states that the farmers make as much as they can during the tenure of their lease, and their exactions are passed over unnoticed. The Sub-divisional Officer of Madhubani reports:—"I have found it very difficult to ascertain the truth about them (the imposts), for though I have questioned hundreds of people about them, I have received similar consistent replies from none. No one seems to have a comprehensive knowledge of the whole subject, which appears to be very complicated." The state of affairs on the borders of the Bhagulpore District is described in the following extract from the Collector's report. "He [the farmer of the sayer mehal] says it is possible that some of his sub-lessees may take occasionally more from traders than the fixed duty; but he believes—and I think from all I have heard that he is correct in his belief—that the sub-lessees more frequently take less than the fixed duty to attract traders to their particular roads. Several persons informed me that they can always get redress in the Nepalese Courts if any sayer amlah extorts any sum in excess of the fixed duty; and traders seem to know exactly what the recognized rates are. They say that they always get justice in Nepalese Courts. I asked the farmer who has 'rah-ghats' at only four or five places on the frontier, how it was that traders did not escape duty by crossing the frontier at places where he has no 'rah-ghats.' He said that he makes arrangements with the villagers all along the frontier, by which they intercept any person going by roads or tracks other than those on which he has 'rah-ghats,' so that very little escapes him."

13. The imposts are levied by the Nepalese authorities on imports as well as on exports, and from British as well as from Nepalese traders, with certain exceptions, which will be noticed further on. As regards the rates of duty, the local officers have furnished them in statements, which will be found among the appendices to this report. An abstract of the information that has been gathered on the subject is given below, district by district.

14. *Chumparun*.—At the 12 toll stations on the frontier of the Chumparun district, duty on animals is levied per head, but in the case of goods, the tax is imposed according to some particular denomination, such as per cart-load, pony or bullock-load, bag, banghy, parcel, maund, &c. The duties levied at Semra Basa and at Semrown are the same. The rates in force at these two stations are 4 lohia* pice per cart-load, and 2 lohia pice per pony or bullock-load, of the following articles, viz., raw cotton, piece-goods, edible grains, brass and copper utensils, sweetmeats, fish, *goor*, and tobacco. Such articles, however, as vegetables, spices, and baskets are taxed at 1 lohia pice per shop, but tailors' shops at 2 pice each. The rate for pan or betel-leaves is 2 annas per banghy, and that for pigs 1 lohia pice per head. At Hotaura, 2 lohia pice are levied on each rupee's worth of raw cotton, spices, and tobacco. Of food-grains, *murwa* is taxed at 2 pice on each rupee's worth, and pulses at Re. 1 per pony or bullock-load. The rate for buffaloes is 8 annas per head, for goats 2 lohia pice each, and for piece-goods 2 pice per piece. The duty levied at Bhicha Khori on sheep and goats is 1 lohia pice per head, and that on piece-goods, Indian-corn, cummin-seed, and black pepper 8 annas per cart-load, and 2 annas per pony or bullock-load. At Sirsa-Gudhi horses are taxed at Re. 5 each, buffaloes at 8 annas each, goats and sheep at 8 lohia pice each, and piece-goods

* A lohia pice is equal to about $\frac{1}{15}$ of an anna.

and tobacco at 1 pice and 2 pice respectively on each rupee's worth. In the case of pulses, spices, and attar and rose-water the charges are 8 annas, Re. 1, and Rs. 3 per banghy, respectively. The duty on treasure is Rs. 5 per cent. The rates of impost levied at Ghât Sirsia, Chapkatia, and Mushurwa are uniform, and appear to be more systematic than those prevailing in other ghâts. The great bulk of the commodities passing these stations is taxed according to weight in maunds, at rates varying from 1 lohia pice to 6 annas per maund; but as regards rice and oil-seeds, the charges are 3 annas per cart-load, $1\frac{1}{2}$ annas per pony or bullock-load, 5 pice per banghy, and 1 pice per bag. The duty on indigo and opium is 8 annas per maund, and that on piece-goods, and hemp, twine and thread 4 annas per 100 maunds. The tax on punga (or sea) salt is $\frac{1}{2}$ anna, on sandha (or rock) salt $1\frac{1}{2}$ annas, and on sambhar (or Upper Provinces) salt 1 anna per maund. At Amerputte a charge of 2 annas is made for each bullock, cow, and buffalo, and $1\frac{1}{2}$ lohia pice for a goat. Potatoes are taxed at 6 pice per banghy, 3 annas per cart-load, and 2 pice per parcel; rice at 2 annas per cart-load and $1\frac{1}{2}$ annas per pony or bullock-load; and Indian-corn at half an anna per banghy and 2 pice per parcel. The imposts levied at Bhini Phendi on rice, oils, ghee, salt, and saline substances are Re. 1 per cart-load, 4 annas per pony or bullock-load, and 2 annas per bag. Raw cotton also is taxed at these rates, except when carried in bags, in which case there is a reduction of 1 anna per bag. The imposts on piece goods are Re. 1 per cart-load, 8 annas per pony or bullock-load, and 1 anna per bag. The rates on betel-nuts, undrained sugar, and tobacco are as follows:—

			Per cart-load.			Per pony or bullock-load.			Per bag.			
			Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	
Betel-nuts (Deccan)	1	8	0	0	8	0	0	1	0
Unrefined sugar	0	8	0	0	2	0	0	1	0
Tobacco	0	12	0	0	4	0	0	1	0

At Matearwa an impost of 8 annas per cart-load, and 2 annas per pony or bullock-load is levied on raw cotton, Indian-corn, salt, saline substances, undrained sugar, and tobacco. The duty on piece-goods and brass utensils is Re. 1 per cart-load and 2 annas per pony or bullock-load; on pan or betel-leaves 2 annas per banghy; on vegetables, sweetmeats, garlic, ginger, onions, and baskets 1 pice per banghy; and on earthenware, fish, and undrained sugar 2 pice per banghy. At Tribeni, a tax of 6 annas per bundle or of Re. 1 to Re. 1-10 per pony or bullock-load is levied on piece-goods going northward. Sugar, tobacco, and curry-stuffs, of which large quantities are exported to Nepal by this route, are taxed at the rate of one rupee per pony or bullock-load. On exports from Nepal the duties levied at this ghât are as follows:—

Rs. As. P.				Rs. As. P.			
Drugs and medicines—				Metals and manufactures of metals—			
Dry ginger (sonth)	...	Per maund	...	...	...	...	...
Other medicinal drugs	...	Per rupee worth	...	...	...	...	...
Fruits, nuts, and vegetables—				Oil-seeds—			
Oranges	...	Per rupee worth	...	Mustard-seed	...	Per cart-load	...
Grain and pulse—				Provisions—			
Rice, husked	...	Per cart-load	...	Ghee	...	Per rupee worth	...
	...	Per pony or bullock-load	...	Spices—			
Pulse	...	Per pony or bullock-load	...	Bay leaves	...	Per maund	...

The Sub-Divisional Officer of Bettiah has furnished a schedule shewing the charges made by the Nepal authorities on imports and exports. According to this schedule the scale of imports into Nepal is as follows:—

	RATE OF DUTY.	
	Per maund.	On value of Articles.
	Rs. A.	
Goats ...	1 14 per 100	10 goats for every 100 goats.
Raw cotton, twist and yarn, piece-goods, turmeric, nuts, gum of the gogul tree, lac, brass utensils, and spices	1 0 „ maund	Rs. A. 2 12 per cent.
Raw jute, undrained sugar, and tobacco	1 0 „ ditto.	Nil.

The following is the tariff for exports:—

	Rs.	As.	P.
Horses, large	12	0	0 each.
Do. middle size	8	0	0 "
Do. small size	4	0	0 "
Chiretta, spikenard, madder or } manjit, and bay leaves. }	1	3	0 per maund.

No special tax is levied on timber exported, but a royalty of 25 per cent. is paid on the value of every tree cut down.

The divergence in the rates of duty imposed at the different points on the frontier of the district is, the Collector remarks, "mainly due to the fact that the rates of duty are not fixed by the Nepalese Government, and that the Nepalese authorities seem to use their discretion as regards the levy of the duty."

15. *Mosufferpore*.—The rates of impost levied at the several ghâts on the borders of this district vary very considerably, and appear, it is said, to be regulated by custom alone. The duties on imports and exports are equal. The basis of taxation, however, is very much less complicated than that adopted in the Chumparun district, the rates being according as goods are conveyed by cooly, pony or bullock, or cart. Cotton piece-goods, food-grains, lac, brass utensils, ghee, linseed, spices, sugar, and tobacco are charged at Bairagnia and Sonbursa at the rate of 3 lohia pice per pony or bullock-load, and at double that rate when carried by cart. The imposts on these articles at Majorgunge are 4 pice per pony or bullock-load and 8 pice per cart-load, except as regards ghee and spices, the rate on the former article being 2 annas per pony or bullock-load, and 4 annas per cart-load, and on the latter 3 pice and 6 pice, respectively. At Bela, the duty on cotton piece-goods, brass utensils, linseed, and spices is the same as at Bairagnia and Sonbursa, but that on food-grains is 2 pice per pony or bullock-load and 4 pice per cart-load. The duty on ghee is comparatively very heavy, namely, 4 annas per pony or bullock-load, and Re. 1 per cart-load. The tax on unmanufactured tobacco is 4 pice per cooly-load. The duty on ponies and mules at Bela is 3 pice per head, on cattle at Sursund 4 annas per head, and on sheep and goats at Bairagnia, Majorgunge, Sonbursa, and Bela 4 pice, 2 pice, 1 pice, and 3 pice respectively. Raw cotton is taxed at 3 pice per pony or bullock-load, and 6 pice per cart-load at Bairagnia, against 4 pice and 2 annas respectively, at Bela. For raw jute the rate at Bairagnia is 3 pice per pony or bullock-load, and 6 pice per cart-load, against 4 pice and 8 pice respectively, in Majorgunge, and 4 pice and 2 annas in Bela. A pony or bullock-load of jute-rope is taxed at 7 pice in Sonbursa, against 4 pice in Bela, but for a cart-load of that article and of sabey grass (a kind of grass from which twine is made) the charge is said to be 10 annas at the former place and only 8 pice at the latter. The duty on vegetables is 6 pice per cart-load at Bairagnia, against 8 pice at Majorgunge, and 2 annas at Sonbursa. The impost on a cart-load of leather is 4 pice at Majorgunge against 4 annas at Sonbursa. Oils are taxed only at Bairagnia, where the rate is 3 pice per pony or bullock-load, and 6 pice per cart-load. On salt the duty per pony or bullock-load and per cart-load is put down at 3 pice and 6 pice respectively, at Bairagnia and Bela; at 4 pice and 8 pice at Majorgunge; and at 6 pice and 3 pice at Sonbursa. The rate for bamboos is 10 annas per cart-load at Sonbursa and Sursund, against 6 pice at Bairagnia and 8 pice at Bela. Blankets are taxed at 2 pice and one 1 pice per cooly-load in Majorgunge and Bela respectively, against 3 pice per pony, bullock, or cart-load in Sonbursa. The duty on a cart-load of grass is 4 annas at Sursund, 8 pice at Bela, 6 pice at Bairagnia and Sonbursa, and 4 pice at Majorgunge.

16. *Durbhunga*.—There appear to be three distinct chief forms of taxation on the borders of this district, viz:—

- (1) *Khurchhappi or kotwali*—A tax on exports of grain of about 2 annas a cart.
- (2) *Sayer*—Export duty at varying rates on articles other than grain.
- (3) *Lag*—A duty of 3 pice per rupee on grain sold.

Lag is levied on *birta* (revenue-free) lands, but in pergunnahs Jhamna and Pakaria, which are in *mâl* (revenue-paying) lands, *lag* is levied at the rate of 3 pice on each rupee's worth of grain purchased, and a tax of 6 pice per cart-load of grain is levied from the purchasers as *kotwali*. These taxes are

levied by the sellers, who are also the cultivators, and who themselves work in turn as chowkidars of their villages. They pay a certain sum along with their rent annually to the Durbar for the privilege of levying the above rates. The payment of these rates exempts a trader from payment of any further *khurchhappi* at the ghâts.

A similar system to that of Mozufferpore prevails in this district, and the duties are levied by the cooly-load, pony or bullock-load, and cart-load. As regards the import duties, those levied from British subjects on piece-goods are Rs. 5 per cart-load, Rs. 1-4 per pony or bullock-load, and 4 annas per cooly-load, but in the case of nuts, vegetables, salt, and sugar the rate per cart-load is Rs. 1-4, that per pony or bullock-load 5 annas, and that per cooly-load 1 anna. Traders who carry these goods on their heads pay no duty. All these duties are yearly rates, i.e., when they are once paid the importers get licenses under which they can take goods into Nepal as often as they please within the year. It is said that if a British trader has to import into Nepal once a year, and satisfies the toll officer to this effect, he is charged as follows :—

							Rs.	As.	P.
Salt, sugar, &c. ..	{	per cart-load	...	...	...	...	0	5	0
		„ pony or bullock-load	...	...	...	...	0	1	3
		„ cooly-load	...	...	...	...	0	1	3
Cloth	{	„ cart-load	...	...	...	...	1	4	0
		„ pony or bullock-load	...	...	...	...	0	10	0
		„ cooly-load	...	...	...	...	0	2	0

The export duty on raw cotton is 5 annas per cart-load, $1\frac{1}{2}$ annas per pony or bullock-load, and 2 pice per cooly load; on sabey grass 12 annas per cart-load, and $1\frac{1}{2}$ annas per cooly-load; on ghee and honey 2 annas per banghy; on bay leaves Rs. 1-4 per cart-load, and 16 pice per cooly-load; on tobacco Rs. 1-4 per cart-load, and 5 annas per pony or bullock-load; and on wax 16 pice per cooly-load. The duty on food-grains and oil-seeds which is 2 annas per cart-load, and 4 pice per pony or bullock-load, is levied on grain purchased by British subjects only on *mâl* (revenue-paying) lands.

For purchasing and exporting hides to British India, a certain fixed sum is paid annually to the Durbar. Parrots and other birds are sold at Government golahs, and the purchasers do not pay anything for exporting them. Nothing is charged for exporting timber, which also is sold at Government depôts. For the exportation of cattle too no rate is levied.

The following list shews the rates said to be levied in parts of Nepal near the outposts of Harlakhi and Lowkahi :—

Near Harlakhi outpost—

Grain	{	Per cart load	...	...	4 lohia pice.
		„ pony or bullock-load	...	...	2 ditto.
Tobacco	„	cart or cooly-load	...	...	4 annas.
Cloth	„	pony or bullock-load	...	...	1 rupee.
Ditto in bundles	{	„ cart-load	...	...	14 annas.
		„ cooly-load	...	...	14 ditto.

Near Lowkahi outpost—

Rice	{	Per cart-load	...	...	$\frac{1}{2}$ anna per rupee of wholesale price besides 2 annas per cart
		Per pony or bullock-load	...	...	$\frac{1}{2}$ anna per rupee of wholesale price, in addition to 1 anna per bullock or pony.

The Collector remarks : “ The lists vary not only from each other, but also from the information given to me by cartmen, whom I happened to meet at different places on their way either from or into Nepal in respect of the duties levied from them. The rates given by these cartmen are noted in the margin. With a view to acquaint myself more fully on this subject, I applied personally to the Nepal Sooba of Mahatri, Saptari, and Morung districts, but I regret to say that this officer, though he was profuse in his promises, gave me little or no information. All that he told me amounted to this, that 2 pice were charged for each maund of grain in addition to $\frac{1}{4}$ th of a pice as farmer’s remuneration. It was my impression that his knowledge of the subject was, if not absolutely nil, at any rate very limited.”

Four lohia pice for one cart-load of grain, 2 lohia pice for one bullock or horse load.

The Collector adds: "The lists annexed to this report do not, moreover, agree with those of authorized duties levied in Nepal (pages 15 to 22) circulated by the Bengal Government with their letter No. 214P (Political), dated 27th January 1882. The only reason for the variations that I can assign is, that the Nepal Government maintains no regular custom house, and the duties are levied on the farming system. The farmers make as much as they can during the term of their lease, and their exactions are passed over unnoticed."

17. *Bhagulpore*.—A uniform rate of imposts is levied at all the five stations on the frontier of this district. There are as many as 138 articles specified in the tariff list furnished by the Collector, and tax is collected under twelve separate denominations, such as per head, score, maund, seer, banghy, &c. In the majority of cases the import duty is double the export duty. In a few staples, however, the duty on imports and exports is equal, and in about 13 articles the import duty is less than the export duty. On treasure and blankets an export duty only is charged at the rate of 6 pies per tola and 3 pies each respectively, while in the case of food-grains, oil-seeds (except til-seed) and betel-nuts the imports only are taxed. The highest duty (namely Rs. 31-4 each) is levied on elephants, whether imported or exported. The export duty on musk is Rs. 2 per seer, and the import duty is half that amount. The import and export duty on a new cart is Rs. 1-4-6. Another article which is heavily taxed is vermilion, the import duty on which is Rs. 1-8, and the export duty 12 annas per maund. For the rest of the articles the rates vary from $1\frac{1}{2}$ pies to 12 annas under imports, and from $1\frac{1}{2}$ pies to 6 annas under exports. As regards food-grains, the import duty on wheat, gram, and pulses is 6 pies per maund; on rice, paddy, *murwa*, maize, and oats 3 pies per maund; and on the rest $1\frac{1}{2}$ pies per maund. The import duty on oil-seeds (except til-seed) is 6 pies per maund, on til the import duty is 12 annas, and the export duty 6 annas per maund. No duty is levied on food-grains or oil-seeds exported from Nepal. The *sayer mehal* farmer, however, takes 2 annas for every cart laden with rice and other grain when such rice or grain has been purchased in revenue-free villages in Nepal; and the Collector has found that cartmen who bring rice which they have purchased in revenue-paying villages are provided with a pass, in which it is stated that the vendor has levied "*koyali*" (a fee for weighing the grain), and that the *amlah* of the *rah-ghats* are to let the cartmen pass without molestation. The Collector questioned numbers of these cartmen, and they all said that the farmer's *amlah* never take anything from them when they hold these passes. The import duty on betel-nuts is $1\frac{1}{2}$ annas per maund.

The import duty on horses is 8 annas, and the export duty 4 annas, for every Rs. 100 of value. The tax on each buffalo imported is 8 annas, and on each exported 4 annas. Formerly 10 annas per head was charged on all full grown cattle bought in Nepal and 5 annas per head on calves, but now no charge is made. The late Sir Jung Bahadoor abolished the *sayer* duties on sale of cattle, but in revenue-free villages the *lakhirajdars* still charge *sayer* dues. Whether imported or exported, the duty levied on pigs and goats is 6 pies per head, on hawks 7 annas each, and on fowls and talking birds $1\frac{1}{2}$ pies each.

Of the other articles, those on which the import and export duties are equal are hides ($1\frac{1}{2}$ pies per picco), umbrellas (3 pies each), earthenware (8 pies per banghy), mats (9 pies per maund), til (medicinal) and ghee (1 anna per seer), safflower and string ($1\frac{1}{2}$ annas per maund), scabbards of swords (3 annas per score), and *charas* (4 annas per Rs. 100 worth). The articles on which the import duty is less than the export duty are shown in the following statement:—

Rates.										Rates.													
Names of articles.					Imported		Exported			Names of articles.					Imported		Exported						
					into	from	into	from	into						from	into	from						
					Nepal.	Nepal.									Nepal.	Nepal.							
					Rs.	As.	P.	Rs.	As.	P.						Rs.	As.	P.	Rs.	As.	P.		
Chiretta	per md.	...	0	0	9	0	1	6	Madder or manjit	...	...	...	per md.	...	0	1	6	0	3	0
Oranges	do.	...	0	1	0	0	2	0	Fish	...	...	...	do.	...	0	0	6	0	3	0
Incense	do.	...							Salt (Liverpool)	...	...	...	do.	...	0	0	6	0	3	0
Tak's tail	each	...	0	1	0	0	2	0	Do. (Nepa.)	...	...	...	do.	...	0	0	6	0	1	0
Spikenard	per md.	...	0	2	0	0	4	0	Shawls	...	...	...	per Rs. 100	...	0	0	3	0	8	0
Bugles	per Rs. 100	...							Stone lac	...	...	...	per md.	...	0	3	0	0	6	0
	worth	...							Horns	...	...	...	do.	...	0	4	0	0	8	0
Ivory	do.	...																		
Iron	per md.	...	0	1	0	0	6	0												

The statement below shows the different staples on which the duty under imports is double that under exports—

Names of articles.		Rates.		Names of articles.		Rates.	
		Imported into Nepal.	Exported from Nepal.			Imported into Nepal.	Exported from Nepal.
		Ra. As. P.	Ra. As. P.			Ra. As. P.	Ra. As. P.
Sweetmeats	per md.			Sulphur	per Rs. 100		
Coriander seed	do.	0 0 3	0 0 1½	Corals	worth		
Shell-lac	do.			Pearls	do.		
Cotton, raw	do.			Shoes	per 100 pairs		
Sabey (a kind of grass from which string is made)	do.			Nepal knives (kookrees)	per 100		
Cocoanuts	do.	0 0 6	0 0 3	Spades	do.		
Jack	each			Grapes, dried	per seer		
Bay leaves	per md.			Gurjun-oil and turpentine	per Rs. 100		
Boxes	each			Attar	per petarah	0 4 0	0 2
Aniseed	per md.			Beds or cots	per Rs. 100		
Mimreia (<i>nigella indica</i>)	do.	0 1 0	0 0 6	Boats	worth		
Lime	do.			Bottles	per Rs. 100		
Ginger (dried)	do.			Chairs	each		
Talc	do.			Looking-glasses	per Rs. 100		
Abir (a red powder)	do.				worth		
Logwood	do.	0 1 6	0 0 2	Palanquins	do.		
Cardamoms	do.			Tents	each		
Cloves	do.			Powder	per md.	0 5 0	0 2 6
Cumin-seed	do.			Tin	do.		
Pepper (black)	do.			Almonds	do.		
Sugar (drained)	do.			Camphor	do.		
Pan or betel-leaves	per 100 leaves			Nutmeg	do.	0 4 0	0 3 0
Pepper (white)	per md.	0 2 0	0 1 0	Pepper, long	do.		
Sugar candy	do.			Saffron	per seer		
Cubeb	per md.	0 3 0	0 1 6	Sugar (undrained)	per md.		
Sandal-wood (white)	do.			Copper	do.	0 7 0	0 3 6
Guns, pistols, and daggers	per Rs. 100			Bell-metal	do.		
Cotton twist and yarn	do.			Quick silver	per Rs. 100		
Cinnabar	do.				worth		
Croton-seed	do.			Saddles	each	0 8 0	0 4 0
Muriate of mercury	do.	0 4 0	0 2 0	Iron stoves	per Rs. 100		
Orpiment	do.				worth		
Sulph-meri (a medicinal drug)	do.			Soot mole, a medicinal drug	per md.	0 13 0	0 6 0
Sulphate of copper	do.			Sugar of bamboo	do.		
				Jafan (sauce)	per seer		

Besides these articles, *hookas* (cocoanut bowls) are taxed at 9 pies per maund under imports and 3 pies under exports; and *gunnies* at 9 pies and 3 pies per piece, respectively. The import and export duties levied on a maund of unmanufactured tobacco are 1 anna and 9 pies respectively, while those for manufactured tobacco are 2 annas and 6 pies, respectively. For dried dates 9 annas per maund are charged on imports, and 6 annas on exports.

18. *Purneah*.—The duties levied in the Morung district of Nepal on the frontier of the Purneah district, were published by the Government of Bengal in January 1882. The Collector reports that there has been no change since then in the rate of duties. For facility of reference an abstract of the old schedule is appended. The duties levied on all articles of trade are shewn under the following heads:—

- (1) Taken at chowkies.
- (2) Taken from shopkeepers at hâts or markets.
- (3) *Nekasi* or export duties taken by *ijaradars*, or contractors or farmers, from persons purchasing things on market days.
- (4) *Tungiana* or export duty taken by a *sayerdar* or farmer according to *labra kattha** within his *sayer mehal*.
- (5) *Chadhti* or import duties taken at fairs at Barahchhetra.

As regards (1), the imposts are levied per head in the case of living animals; *ad valorem* in that of arms; and per maund in that of raw cotton, hemp rope, oranges, potatoes, food-grains, iron, parched rice, salt, spices, sugar, and tobacco; piece-goods are taxed by the piece; earthen-ware, vegetables, fish, and meat per cooly-load; oils per seer; and mats according to number. The rates of duty range from $\frac{3}{4}$ pie in British money to $7\frac{1}{2}$ annas. Except in the case of fish and unmanufactured tobacco, the import duty is double the export duty. There is no export duty on buffaloes—female and young—but the import duty amounts to 3 annas 3 pies, and 4 annas each respectively. The highest import duty is charged on betelnuts (7 annas 6 pies per maund); next come guns, pistols, daggers, and shields with a duty of 6 annas 3 pies per cent. *ad valorem*; undrained sugar is taxed at 3 annas 3 pies

*[$\frac{1}{4}$ tolas = 1 seer; 5 seers = 1 kattha; 8 katthas = 1 maund.]

per maund. The import duty on salt is 3 annas per maund; on manufactured and unmanufactured tobacco 2 annas 6 pies, and 2 annas 3 pies per maund respectively; on raw cotton, hemp rope, pulses, and parched rice (*chvera*) 2 annas per maund. The remaining articles, of which there are 15 on the list, are unimportant. Their rates vary from $1\frac{1}{2}$ pies to 1 anna 9 pies.

As regards (2) the tax (import is levied per shop, but cloth and haberdashery shops have to pay 3 pies per rupee's worth of articles. Sellers of madder or manjit, and oils have to pay 1 anna per shop. Pân, iron, salt, and mustard seed shops are charged at 9 pies per shop. Dealers in hill fish are taxed at $7\frac{1}{2}$ pies per shop, while those who sell fresh fish, spices, tobacco, and earthen pots pay a duty of 6 pies per shop. Sellers of miscellaneous drugs and medicines and curds are charged $4\frac{1}{2}$ pies per shop. A duty of 3 pies per shop is levied from the vendors of raw cotton, ginger, earthenware, hemp and flax, oranges, plantains, jack fruit, potatoes, brinjals, radishes, pulses, country spirits, sugarcane, and gold and silver ornaments. On spears, turmeric, miscellaneous vegetables, *murwa*, Indian corn, confectionery, flour, eggs, and chunam shops the tax is $1\frac{1}{2}$ pies per shop; and on curdled-milk and butter-milk shops three-fourths of a pie per shop.

The highest duty levied under head (3) is 10 annas, and the lowest rate three-fourths of a pie. On living animals, the export duty on pony mares and female buffaloes is 8 annas per head, while that on male buffaloes, cows (calves), pigs, goats, and ducks is 4 annas, 1 anna, 6 pies, 3 pies, $1\frac{1}{2}$ pies, and three fourths of a pie respectively per head. The export duty on raw cotton is 1 anna per maund; on piece-goods and oranges 3 and 6 pies per rupee's worth respectively; on rice, paddy, and pulses 9 pies, 6 pies, and 1 anna per maund respectively; and on mats three-fourths of a pie each; the duty on curd is 1 anna per cooly-load, and on mustard seed 6 pies per maund. No import duty is levied on the articles of trade specified above. On the following articles, however, duty is levied on imports as well as on exports, the rate under the former head being double that under the latter:—

Names of articles			Import duty			Export duty			Names of articles			Import duty			Export duty		
			Rs	As	P.	Rs	As	P.				Rs	As	P.	Rs	As	P.
Hell metal	per md.	}	0	10	0	0	5	0	Khokries (Nepal knives), scissors, pickaxes, hat cutters, chisels and pen knives	percent ad valorem	}	0	6	3	0	3	1½
Brass	do								Gurjun oil and turpentine								
Copper	do								Athan glass vessels and trays								
Pewter	...	}	0	8	0	0	4	0	Silver	per 100 tolas for mappad per 100	}	0	2	0	0	1	0
Tin	do								Needles								
Mercury	.. percent ad valorem								Acids and jar num. lity, poi								
Corals, diamonds, emeralds, topaz, cat's eyes, and sapphires	ditto	}	0	6	3	0	3	1½	poise and ooca	per seer	..	0	0	1½	0	0	0½
Rings set with precious stones	ditto								nut oils								
Knives	ditto																

Whether imported or exported, the duty on earthenware is 6 pies per cooly-load, and on gold, 1 anna per tola. The import duty on rose-water is three-fourths of a pie per seer; in the case of trumpets the import duty is 3 annas against an export duty of 6 annas.

The rates given under head (4) and detailed below, shew the export duty on living animals (except ducks and pigeons) to be twice the import duty.

Names of animals			Import duty			Export duty			Names of animals			Import duty			Export duty		
			Rs	As	P	Rs	As	P				Rs	As	P	Rs	As	P
Elephants	each		6	8	0	12	0	0	Buffaloes (with calves)	each		0	2	3	0	4	6
Pony mares	do		0	5	0	0	10	0	Cows	do		0	2	0	0	4	0
Buffaloes (female)	do		0	5	3	0	10	6	Pigs	do		0	0	6	0	1	0
Ditto (without calves)	do		0	4	6	0	9	0	Goats	do		0	0	3	0	0	6

An export duty of $7\frac{1}{2}$ annas per maund is charged on raw cotton; 9 pies on hemp and flax, wheat, pulses, and rice, while $4\frac{1}{2}$ pies are charged on paddy, and 1 anna 3 pies on mustard seed and linseed. No import duty is charged on any of these articles. The export duty levied from paddy-cutters going from British territory into Nepal is 2 annas per sickle.

The rates of duty shewn under the last head (5) vary from 3 pies to Rs. 3-4-6. The living animals and articles on which an import duty only is charged are ducks ($1\frac{1}{2}$ pies per cooly-load), old falcons (10 annas each), royal

falcons (Rs. 2-8 each); hawks (Rs. 1-10 each); cotton twist and yarn (Re. 1 per cart-load, 4 annas per pony or bullock-load, and 2 annas per cooly-load); red lead (4 annas per pony or bullock-load, and 2 annas per cooly-load); salt (Re. 1 per cart-load, 4 annas per pony or bullock-load, and 2 annas per cooly-load); *cheera* or parched rice (3½ annas per maund); and dried fish (4 annas per cooly-load). On the other hand, export duty only is levied on the following articles:—Axes, hatchets, &c. (1 anna each), khookries or Nepal knives (3 pies each), jimbū (Thibet grass used as spice, 2½ annas per maund), Bhutia blankets (1 anna each), and bag-nets, lamps and stands, and *darba* cloth (a kind of durri, 3 pies each.) The articles on which the taxes on imports and exports are equal, are raw cotton (1 anna 6 pies per maund), oranges (1 anna 3 pies per 100), gum of the gogul tree (6 pies per maund), and paper (3½ pies per 200 sheets). The charge made on the imports of hill *chipuai* (chintz) amounts to Rs. 3 per cart-load, and Re. 1 per bullock or pony-load, but the duty on exports is levied at the latter rate only. The import duty on cummin-seed, pepper, betelnuts from Bengal, and drained sugar is Re. 1 per cart-load, 4 annas per pony or bullock-load, 2 annas per cooly-load, and 2 annas 6 pies per maund, but the duty on the export trade is only 1 anna 3 pies per maund. Under undrained sugar the import duty per load is the same as on the above four articles, but per maund it is 9 pies, while the export duty is only 4½ pies per maund. On preserved fruits the import duty is 3 annas 9 pies per maund, and the export duty 1 anna 9 pies. The following statement shews all the staples on which the import duty is double the export duty:—

Names of articles		Import duty					Export duty		
		Rs	As	P			Rs	As	P
Asafoetida	per md	2	8	0			1	4	0
Bar slochin (sugar or manna of benchi) a medicinal drug	do	1	4	0			0	10	0
Cassia from the Decan	do								
Castor oil	do								
Kesari (a yellow dye)	do	0	15	0			0	7	0
Indigo	do								
Miscellaneous medicinal drugs	per cent ad valorem	0	12	0			0	6	0
Turmeric	do	0	12	0			0	6	0
Cinnamon	per md								
Cumin	do								
Long pepper	do								
Grapes	do								
Dried (fruit)	do	0	10	0			0	5	0
Almonds	do								
Pistachio nuts	do								
Betelnuts from the Decan	do								
Nutmegs	do								
Mace	do								
Grapes (dried)	do	0	8	0			0	4	0
Cumin	per cent ad valorem								
Orpiment	per md								
Sulphate of copper	do								
Alum	do								
Mineral of mercury	do								
Sulphur (a medicinal drug)	per cent ad valorem	0	0	3			0	3	1½
Sulphur	do								
Indigo (flower of the <i>Indigofera tinctoria</i>)	do								
Beads (crystal)	do								
Blackish diamonds (seed of the <i>elephant's ear</i>)	do								
Copper (a medicinal drug)	do								
Cinch (dalmat)	do								
Cinnamon	per md								
Cubeb	do								
Saffron	per md	0	5	0			0	1	0
Sugar candy	per md								
Sandal wood (white)	do								
Pan or betel leaves	per 1 ad of 20,000	0	9	1½			0	1	0½
Ginger (dried)	per md								
Tak	do								
Boeswood	do								
Safflower	do								
Gulab (a red dye)	do								
Onion	do								
Madder or madder	do	0	2	6			0	1	
Alum (dried powder)	do								
White lead	do								
Vermillion	do								
Cassia	do								
Sandal-wood (red)	do								
Gum of the sal tree	per md								
Mungia and kila peria (a medicinal seed)	do	0	2	0			0	1	0
Amrood	do								
Gum of the samul tree	do								
Frankincense (miscellaneous), not intoxicating	do								
Sweetmeats	do	0	0	0			0	0	0
Corn (a medicinal drug)	do								
Ajwain (a spice)	do								
Methi (a medicinal drug)	do								

A similar statement shews the articles on which the export duty is double the import duty:—

Names of articles		Import duty					Export duty		
		Rs	As	P			Rs	As	P
Musk	per seer	1	10	3			3	4	0
Miscellaneous poisonous drugs	per md								
Stronax	do	0	5	0			0	10	0
Catchu	do								
Spikenard	do	0	3	0			0	7	6
Poplami (a root of the long pepper plant)	do	0	2	0			0	5	0
Chiretta	per md								
Hellebore	do	0	1	3			0	2	6
Bhujaipatra	do								
Bark of the cinnamon tree	do	0	1	0			0	2	0
Honey	do	0	0	0			0	1	0
Pargia (used as soap)	do	0	0	7½			0	3	
Myrabolans	do	0	0	0			0	1	0
Salt-petre	do								
Ober skins	do	0	0	3			0	0	0
Radish seed	per dharm - 2½ pice a seer								

The import duty on aconite is 5 annas a maund against an export duty of 6 annas. On confectionery, the tax on imports amounts to Rs. 2 per cart-load, and Re. 1 per pony, bullock, or cooly-load, and that on exports to Re. 1 per cart, pony or bullock-load, and 6 annas per cooly-load.

19. *Darjeeling*.—On the frontier of the district the imposts levied at the four stations in the Nepal Terai and at the five stations on the hills vary considerably. A load of raw cotton imported into Nepal from British territory is charged at 4

annas in the hills, against only 3 pies in the Terai. Iron and other metals (except brass and copper), paints and colours, spices, and sugar (drained and undrained) are all taxed at 8 annas per load in the hills, against 3 pies per load in the Terai. Iron is passed free in the Terai. In the hills, cotton twist and yarn, both European and Indian, are taxed at 4 annas per load, while the duty on a load of piece-goods, whether European or Indian, is 2 annas. In the Terai, however, a uniform rate of 3 pies a load is charged on both these descriptions of cotton manufacture. The imposts on turmeric, food-grains, oils, linseed, manufactures of silk, betelnuts, and tobacco is 4 annas per load in the hills against 3 pies at the other places. On wheat, rice, paddy, oils, linseed, and tobacco, no charge is made in the Terai. The tax on salt at the hill stations is 2 annas per load, and that on vegetables brass and copper 1 anna per load. The duty on manufactured woollen goods is only 1 anna at Mamringtar, against 2 annas at Bundooka, Goorkhajagat, and Feekul, and 8 annas at all the four stations in the Terai.

As regards the duties levied on goods exported from Nepal, the rates are equal at all the four stations in the Nepal Terai, while of the five hill stations the rates at four of them, viz., Mamringtar, Bundooka, Goorkhajagat, and Feekul are identical. Monglong alone has a tariff of its own. Buffaloes and horses are taxed in the Terai at 10 annas and 5 annas per head respectively, against 8 annas per head at the hill stations, except at Monglong, where the taxes are 12 annas and Rs. 2-8 per head respectively. The charge on sheep and goats is 2 annas per head in the hills, and 6 pies in the Terai. For poultry 4 annas are taken at Monglong, 6 pies at the other four hill stations, and 3 pies in the Terai. The highest duty levied in the hills is on brass and copper, namely, Rs. 2 8 per cooly-load. In the Terai the rate is 1 anna per pony or bullock-load and 2 annas per cooly-load. At Monglong iron is taxed at Re. 1-8 per cooly load, against Re. 1 at the other hill stations, and in the Terai at 1 anna per pony or bullock-load, and 2 annas per cooly-load. Spices are taxed at 8 annas per cooly-load at the hill stations, except at Monglong, where the rate is 2 annas: at the four stations in the Terai the tax is 1 anna per pony or bullock-load and 2 annas per cooly-load. A charge of 4 annas per cooly-load is made in the hills on chiretta and madder, against 2 annas per cooly-load in the Terai. For ghee 8 annas per cooly-load is charged at Monglong, against 4 annas at the other hill stations and 1 anna in the Terai. The duty on tobacco is 4 annas per cooly-load in the hills, while in the Terai it is 1 anna per pony or bullock-load, and 2 annas per cooly-load. No duty is levied in the hills on Indian twist and yarn, raw jute, and gummy-bags, but the imposts on these articles in the Terai are 1 anna per pony or bullock-load, and 2 annas per cooly-load. European piece-goods when brought back to British territory from Nepal are charged at 2 annas per cooly-load in the hills, but no tax is levied on them in the Terai. For Indian piece-goods, dealers have to pay Rs. 1-8 per cooly-load at Monglong, 2 annas at the other four stations in the hills, and the usual rates of 1 anna and 2 annas in the Terai. Dealers in food-grains are taxed at the rate of 2 annas per cooly-load at the hill stations, except at Monglong, where the tax on pulses and rice is 4 annas, while in the Terai pulses are charged at 2 annas per cooly-load, and rice and paddy at 1 anna per rupee's worth. The imposts levied on hides of cattle and linseed are 1 anna per pony-load in the Terai. Nothing is charged on them at the hill stations. The tax on skins of sheep, goats, and other small animals is 6 pies per cooly-load in the hills, whereas in the Terai it is 1 anna per pony or bullock-load, and 2 annas per cooly-load. Mustard and other oil-seeds are taxed at 2 annas per cooly-load in the hills, against the usual rates of 1 anna and 2 annas in the Terai. For vegetables, the rate of duty at Monglong is 2 annas per cooly-load against 1 anna 4 pies at the other four stations in the hills, and 1 anna and 2 annas in the Terai. The duty on timber ranges from Rs. 1-4 to Rs. 1-12 per cart-load in the Terai, but it is passed free at the hill stations. The tax on manufactured woollen-goods is 2 annas per cooly-load in the hills, and 8 annas in the Terai.

Mr. Oldham, the present Deputy Commissioner, writes :—

“ Mr. Wace contemplated submitting comparative statements for the duties levied at all the registering posts on the frontier, thus showing at a glance the different rates that pre-

vail in different parts, but was unable to do so. Thus, for instance, cotton (raw), which is taxed at 1 anna per maund in the Parsa District of Nepal, is taxed at 1 anna 6 pies per load in the Saptari District of Nepal east of Bhagulpore. Similarly, safflower, which is taxed at 2 annas 6 pies per maund in the Parsa District, is taxed at 6 annas 3 pies per hundred rupees of purchase money in the Sarlahi District of Nepal north of Tirhoot, and 3 pies per load in the Darjeeling District. The difference in the amount of taxation and the vagueness of such a basis as a load or as purchase money made any useful comparative statement impossible."

20. The information regarding the rates of duty levied from British and Nepalese subjects is summarized below. The Collector of Chumparun writes: "So far as I can gather, no taxes are imposed on Nepalese traders in passing the frontier. The Sub-divisional Officer of Bettiah when in camp during the cold weather, learnt from some Nepalese traders on their way to Bettiah with grain, that they paid no tax in passing the frontier, but that British subjects pay a tax of 10 pice (Dhabua), i.e., $1\frac{1}{2}$ annas for each cart-load of grain brought across the frontier." The royalty on timber is paid by Nepalese and British subjects alike. The Collector of Mozufferpore states that the imposts are paid both by British and Nepalese subjects, but that Nepalese subjects pay only half the rates levied from British subjects.

21. The Sub-divisional Officer of Madhubani in the Durbhunga district reports:—

"There is a difference in the taxation of exporters resident in Nepal and resident in India. The traders of the first class have not to pay anything to enable them to bring their goods to India, if they purchase their merchandise in *mal* lands, while, if they purchase in *birta* lands, the owners of the *birta* (lakhiraj or revenue-free) lands charge them three *lohia* pice per rupee worth of grain purchased. On payment of the above rate, the traders get a pass which protects them anywhere they go, but if the traders be residents of *birta* lands they are not charged anything for purchasing in *birta* lands. The above refers only to grain, and is levied on the spot under the name of *lag*. *Lag* is levied by the villagers, who pay the Nepal Government fixed annual sums in consequence, which are added to their rental."

22. The Collector of Bhagulpore writes:—

"It will be observed that the farmer is not allowed to levy duty on food-grain or oil-seed exported from Nepal; and the reason for this is that the Nepal Government levy from every cultivator a cess called 'koyali,' which is exactly the same as the illegal cess known by that name which the zemindars in many parts of this and other British districts levy from their ryots. The ryot when he sells his grain, gets from the purchaser a fee for weighing the grain, and a certain proportion of this fee is, by custom, considered to be due to the zemindar. In Nepal this 'koyali' is recognized by Government, and it is generally taken by the ryots from the purchasers of their produce. Some Nepalese cultivators take one, some two, "*lohia*" pice per rupee of value of grain sold; some take no 'koyali' at all from old customers. It is not an export duty levied at the ghâts on the frontier, but is a fee taken at the place where the grain is weighed out and sold, and is levied not only from British subjects who go into Nepal to buy, but from all purchasers whether they are subjects of the Nepal or of any other Government. It is therefore in no way an export duty, as has apparently been represented by officers of other districts.

"British subjects who take piece-goods, salt, tobacco, brass utensils, &c., into Nepal to sell at *hats* or fairs have to pay no duty at the "ghâts," but they pay market dues either to the *sayer* farmer's men or to his sub-lessees in revenue-paying villages, or to the lakhirajdar's men in revenue-free villages. If they take rice or other grain, instead of money, as price of articles sold, they can bring such grain across the frontier without being charged duty. If, however, they purchase grain, they have to pay 'koyali' to the vendors, provided that they purchase elsewhere than at markets; in the latter case they pay the person entitled to market dues.

"British subjects who bring '*sabey*' grass from Nepal have not got to pay export duty, but they have to pay '*sayer*' in the same way that Nepalese purchasers of '*sabey*' would have to pay at the places where they get the '*sabey*.' This then again is not an export duty; the purchaser whether he exports it from Nepal or not has to pay four annas for each cooly-load of '*sabey*,' and once this is paid the '*sabey*' can be brought away either in a cart or on pack-bullocks, or on ponies, or in any other way, and no further charge is made at the 'ghâts.'"

"British subjects who have shops in Nepalese towns are never charged import duty on goods brought into Nepal for sale at their shops. All they have to pay is ground rent for their shops."

23. The Deputy Commissioner of Darjeeling states that the imposts levied in the Nepal Terai are paid by all traders alike, whether British, foreign, or Nepalese subjects.

24. As regards the question how far the fluctuations in imports and exports are the results of variations in the rates of duty at the different posts, the Collector of Mozufferpore reports that "fluctuations in imports and exports are not the result of variations in the rates of duty levied at different points. The rates of duty are not as a rule subject to variation, though those levied at one place differ widely from those levied at another. The places where the traffic is greatest are those at which the highest rates are levied; for example at Majorgunge the rates are much higher than at Bela. At the same time there can, of course, be no doubt whatever that the levy of these imposts constitutes a serious obstacle to trade."

25. The Collector of Durbhunga offers the following remarks upon the subject:—

"In the face of the discrepancies that have* come to light, it is difficult to say with any certainty that the fluctuations in the exports and imports, as registered at the different registering posts, are governed by the variation in the incidence of taxation along the different routes. Traders naturally choose such routes as best suit their convenience, costs of carriage, taxation, price charged or given for commodities, all being taken into consideration. Mr. Faulder, the Sub-divisional Officer of Madhubunny, says.—'I believe the traders do not choose their route according to the dues levied, finding them higher in one place than another. They follow from year to year the particular road to which they heard their fathers have been accustomed for years, and they know nothing of the other routes.'"

•26. From Bhagulpore the Collector reports:—

"As to difference of rates of duty in different districts, it is said that Jung Bahadoor fixed these according to the amount of traffic, consulting the farmers. On the whole I am inclined to believe that the difference in rates has very little to do with the fluctuations in the amount of traffic at different places. The amount of traffic depends more on the demand for different articles in different places. The roads in Nepal are very bad; they are in fact mere tracks with deep ruts, but all are equally bad. The roads in the Soopole sub-division, which borders on Nepal, are second to none in the country; they are perfect in spite of the heavy traffic."

27. The Deputy Commissioner of Darjeeling is also of opinion that "the fluctuations in the quantities of imports and exports at the different registering posts on the frontier do not depend upon the rates levied at different points."

28. The amount of untaxed foreign salt sent into British territory from trans-Himalayan sources showed a decrease of 387 maunds 23 seers as compared with 1882-83, and of 799 maunds 8 seers and 8 chuttacks as compared with 1881-82. The details of this traffic are as follows:—

			1881-82.	1882-83.	1883-84.
			Mds. s. c.	Mds. s. c.	Mds. s. c.
Darjeeling	...	...	1,897 2 0	1,470 34 0	1,113 20 0
Julpigoree	..	...	34 31 0	49 29 0	19 20 0
Bhagulpore	...	...	0 15 8	.....	.....
Total			1,932 8 8	1,520 23 0	1,133 0 0

It will be seen that the imports into the Darjeeling district were 24·26 and 41·27 per cent. below the figures of the two previous years, respectively. The consumers of this salt are principally Nepalese, Bhutias, and Lepchas. The Deputy Commissioner of Darjeeling observes that the "facilities of transport allowed by the Darjeeling-Himalayan Railway and the reduction in duty on the duty-paid salt from the plains appear to account for the decrease, and promise to reduce the imports now reported to a minimum." The

following statement shows the principal places from which the supply was imported during the year 1883-84 :—

Names of Registering Stations.	Quantity imported during 1883-84.	From what places imported.
	Mds. s.	
Kurjulia	65 2	Principally from Waloong Chong and Takpay in Nepal.
Rungeet	267 10	From Sikkim.
Pheydong	431 0	Principally from Thibet ; a small quantity from Sikkim and Bhootan.
Goompahar	350 8	From Walang Chongola in Nepal.
Total	1,113 20	

The falling off in the imports of this salt in the Julpigorcee district was 60 per cent. as compared with the preceding year, and 42·86 per cent. as compared with 1881-82. The Deputy Commissioner can assign no special reason for these fluctuations.

TRADE OF BENGAL WITH NEPAL.

29. The trade of Bengal with Nepal is intercepted by a cordon of stations, of which there are 27, on all the principal lines of traffic between Chumparun at one end, and Darjeeling at the other. All these stations were kept open throughout the year, with the exception of Tribeni Ghât, in Chumparun, and Nuxarbaree, Goompahar, and Kurjulia in Darjeeling. Tribeni Ghât station was closed for two months (September and October), and Kurjulia for three months (16th June to 15th September) of the year. On the recommendation of the Magistrate of Purneah, orders have been given for the removal of the three existing frontier registering stations in the Kishengunge sub-division from Digalbank, Byreah, and Kalooghat to Panthamari, Dhoorsa, and Teragutch, and of the Kuari (Meghahat) station in the Arrareah sub-division to Nowabgunge.

30. The total value of the trade registered during the year 1883-84 as compared with the figures of the two previous years, was as follows :—

Years.	Imports from Nepal.	Exports to Nepal.	Grand total.
	Rs.	Rs.	Rs.
1881-82	75,42,743	55,36,668	1,30,79,411
1882-83	75,60,604	55,57,525	1,31,18,129
1883-84	71,76,943	61,53,680	1,33,30,623

The gross value of the trade shows an increase of 3·93 and 4·23 per cent. as compared with the totals of the years 1882-83 and 1881-82, respectively. Under imports there is a decrease of 5·07 and 4·85 per cent., but as regards the exports, the figures indicate an increase of 16·18 and 16·62 per cent. The chief staples which show an improvement over the trade of the previous year, are cotton piece-goods (Rs. 4,06,019), precious stones and pearls, unset, (Rs. 3,57,731), miscellaneous rain crops (47,273 maunds), linseed (41,313 maunds), salt (18,330 maunds), provisions other than ghee (13,383 maunds), tobacco (10,406 maunds), saltpetre (8,647 maunds), iron (7,651 maunds), brass and copper (7,426 maunds), undrained sugar (6,921 maunds), and opium (238 maunds) ; and the articles in which the largest decrease occurred are rice (3,21,755 maunds), paddy (1,13,670 maunds), miscellaneous spring crops (20,909 maunds), timber (1,83,841 maunds), mustard seed (18,113 maunds), hides (11,953 pieces), skins of sheep, &c. (17,478 pieces), and woollen goods (Rs. 67,630).

31. The principal staples comprised in the import and export traffic during the past three years, are exhibited in the following statement. The figures shown here, however, represent the net traffic between Bengal and Nepal, after

deducting such portions of it as passed into, and from, other provinces through Bengal:—

NAMES OF ARTICLES.			QUANTITY.			VALUE.		
			Import.	Export.	Total.	Import.	Export.	Total.
						Rs.	Rs.	Rs.
Cattle	No.	1881-82	21,318	5,483	26,801	5,32,950	1,35,825	6,68,775
		1882-83	18,358	3,796	22,154	4,58,950	94,875	5,53,825
		1883-84	25,277	3,899	29,176	6,31,925	105,725	7,37,650
		1881-82	29,105	21,788	50,893	72,913	54,847	1,27,760
Sheep and goats	do.	1882-83	29,771	14,512	44,283	91,990	48,281	1,40,271
		1883-84	20,680	30,383	51,063	71,717	75,000	1,46,717
		1881-82	1,471	5,023	6,494	31,807	95,501	1,27,298
		1882-83	1,613	8,154	9,767	27,121	1,38,019	1,65,039
Cotton, raw	Mds.	1883-84	793	8,069	8,862	12,868	1,32,750	1,45,618
		1881-82	.....	.....	.....	18,513	18,10,592	18,29,105
		1882-83	.....	.....	.....	37,500	21,37,214	21,72,830
		1883-84	.....	.....	.....	23,448	2,32,693	2,56,141
Piece-goods (European)	Rs.	1881-82	.....	.....	.....	5,100	1,78,053	1,83,284
		1882-83	.....	.....	.....	7,993	2,47,540	2,55,542
		1883-84	.....	.....	.....	91,300	6,408	1,01,207
		1881-82	14,477	1,040	15,517	24,807	1,451	26,318
Other fibres, raw	Mds.	1882-83	223	.....	223	50,058	901	51,052
		1883-84	8,788	166	8,954	1,63,000	19,097	1,82,703
		1881-82	61,702	7,037	68,739	1,16,516	17,878	1,34,394
		1882-83	58,259	8,939	67,197	1,27,094	20,228	1,47,912
Gram and pulse	do.	1883-84	58,842	10,114	68,956	8,55,214	3,671	8,58,885
		1881-82	43,161	1,711	44,873	1,09,055	722	1,10,031
		1882-83	58,164	385	58,549	97,501	213	1,00,777
		1883-84	37,526	114	37,640	19,10,480	14,711	20,572
Other spring crops	do.	1881-82	7,47,204	6,125	7,53,329	15,61,008	4,794	15,65,732
		1882-83	8,32,516	2,550	8,35,066	9,434	9,434	19,474
		1883-84	5,09,288	5,032	5,14,320	8,55,214	3,671	8,58,885
		1881-82	6,43,090	2,781	6,45,871	8,55,214	1,537	8,57,352
Rice (husked)	do.	1882-83	7,58,458	1,301	7,59,759	7,24,155	2,209	7,26,364
		1883-84	6,44,187	2,042	6,46,229	9,60,470	1,384	9,61,854
		1881-82	1,75,415	619	1,76,034	4,56,138	60	4,56,198
		1882-83	2,28,009	30	2,28,039	5,50,284	460	5,50,744
Do. (unhusked)	do.	1883-84	2,76,142	250	2,76,392	87,040	682	87,722
		1881-82	32,210	250	32,460	1,74,065	.....	1,74,065
		1882-83	64,009	.....	64,009	1,45,785	11	1,45,796
		1883-84	58,012	4	58,016	71,375	134	71,509
Hides of cattle	No.	1881-82	47,709	59	47,768	1,01,181	925	1,02,106
		1882-83	67,454	550	68,004	75,431	377	75,808
		1883-84	50,275	251	50,526	700	25,150	25,850
		1881-82	.....	.....	.....	.....	5,200	5,200
Skins of sheep, goats, and other small animals	do.	1882-83	.....	.....	.....	3,70,431	12,900	3,83,331
		1883-84	.....	.....	.....	35,000	8,48,280	8,83,280
		1881-82	875	9,707	10,582	4,02,920	4,02,920	4,07,500
		1882-83	96	12,323	12,419	7,81,640	7,81,640	7,89,459
Brass and copper	Mds.	1883-84	304	10,541	10,845	21,064	45,082	66,746
		1881-82	3,216	6,007	9,223	768	38,820	39,588
		1882-83	128	5,970	6,098	80,232	82,550	82,550
		1883-84	377	13,372	13,749	3,750	60,800	64,550
Iron	do.	1881-82	123	1,080	1,203	10,170	20,360	31,110
		1882-83	339	698	1,037	2,940	32,100	35,100
		1883-84	98	1,072	1,170	1,88,102	320	1,88,422
		1881-82	5,881	10	5,891	3,00,208	.....	3,00,208
Other metals	do.	1882-83	10,352	.....	10,352	2,09,031	638	2,10,669
		1883-84	7,230	22	7,252	7,01,075	6,90,050	13,98,125
		1881-82	50,902	50,175	1,01,077	6,58,390	8,84,220	15,42,617
		1882-83	32,917	32,803	65,720	6,90,640	3,37,882	3,38,842
All other kinds of provisions	do.	1883-84	34,992	44,211	79,203	6,481	3,41,645	3,48,125
		1881-82	1,831	61,460	63,291	5,861	3,41,645	3,47,506
		1882-83	1,505	70,260	71,765	1,003	.....	97,128
		1883-84	1,609	97,427	99,036	97,128	.....	97,128
Salt	do.	1881-82	12,011	.....	12,011	47,890	.....	47,890
		1882-83	5,985	.....	5,985	1,16,108	888	1,17,056
		1883-84	14,521	111	14,632	8,71,820	7,818	8,79,638
		1881-82	81,786	1,929	83,715	6,38,446	914	6,39,359
Salt-petre	do.	1882-83	150,223	222	150,445	7,97,408	1,247	7,98,655
		1883-84	101,564	204	101,768	8,10,934	1,409	8,12,343
		1881-82	81,373	387	81,760	2,57,919	170	2,58,089
		1882-83	71,150	47	71,197	1,91,317	1,024	1,92,341
Linseed	do.	1883-84	52,804	282	53,086	1,006	52,555	54,041
		1881-82	.....	.....	.....	312	1,12,867	1,13,209
		1882-83	.....	.....	.....	.....	98,843	98,843
		1883-84	.....	.....	.....	.....	1,13,375	1,13,375
Mustard-seed	Rs.	1881-82	6,412	16,225	22,637	41,884	75,795	1,17,679
		1882-83	3,570	10,815	14,385	25,053	1,09,000	1,23,385
		1883-84	3,084	14,500	17,584	26,788	1,11,158	1,38,942
		1881-82	80	7,493	7,573	1,408	60,112	61,685
Spices	Mds.	1882-83	.....	8,264	8,264	.....	57,814	57,814
		1883-84	18	7,899	7,917	141	82,261	82,261
		1881-82	.....	6,314	6,314	.....	74,025	74,025
		1882-83	.....	4,975	4,975	.....	1,12,000	1,12,000
Betel-nuts	do.	1883-84	.....	7,785	7,785	.....	1,53,215	1,54,999
		1881-82	206	20,429	20,635	1,996	1,56,518	1,58,514
		1882-83	310	20,800	21,110	2,403	2,08,351	2,10,754
		1883-84	320	27,780	28,100	60,093	1,32,651	1,33,614
Sugar (drained)	do.	1881-82	0,379	20,408	20,787	38,835	1,53,556	1,92,391
		1882-83	5,074	23,624	28,698	76,941	2,42,830	3,19,820
		1883-84	9,965	30,130	40,095	7,70,260	.....	7,70,260
		1881-82	2,80,982	.....	2,80,982	9,71,552	.....	9,71,552
Sugar (undrained)	do.	1882-83	3,88,740	.....	3,88,740	5,12,250	.....	5,12,250
		1883-84	2,04,809	.....	2,04,809	10,000	2,16,901	2,18,901
		1881-82	.....	.....	.....	4,774	3,30,424	3,35,198
		1882-83	.....	.....	.....	5,053	2,68,515	2,73,568
Tobacco	Mds.	1883-84	.....	.....	.....	50,152	15,110	65,262
		1881-82	.....	.....	.....	84,513	29,135	1,13,648
		1882-83	.....	.....	.....	78,587	24,709	1,03,296
		1883-84	.....	.....	.....	4,46,738	7,41,230	11,87,968
Timber	do.	1881-82	63,114	20,051	83,165	5,00,143	4,82,155	9,82,298
		1882-83	10,108	60,825	70,933	.....	.....	10,88,007
		1883-84	85,762	65,678	1,51,440	0,05,928	.....	.....
		1881-82	.....	.....	.....	.....	.....	.....
Wool (manufactured)	Rs.	1882-83	.....	.....	.....	.....	.....	.....
		1883-84	.....	.....	.....	.....	.....	.....
		1881-82	.....	.....	.....	.....	.....	.....
		1882-83	.....	.....	.....	.....	.....	.....
Silver	do.	1883-84	.....	.....	.....	.....	.....	.....
		1881-82	.....	.....	.....	.....	.....	.....
		1882-83	.....	.....	.....	.....	.....	.....
		1883-84	.....	.....	.....	.....	.....	.....
All other articles	Mds.	1881-82	.....	.....	.....	.....	.....	.....
		1882-83	.....	.....	.....	.....	.....	.....
		1883-84	.....	.....	.....	.....	.....	.....
		1881-82	.....	.....	.....	.....	.....	.....

32. *Cattle*.—The cattle trade showed an increase of 6,953 head as compared with 1882-83, and of 2,355 head as compared with 1881-82. The figure under imports are 25,277, of which 8,041 were sent into Chumparun, 7,63

into Mozufferpore, 5,972 into Purneah, and the remainder, 3,629, into other districts.

33. *Cotton, raw.*—The trade during the year in this staple was 8,862 maunds against 9,767 maunds in 1882-83, and 7,494 maunds in 1881-82. The total quantity exported to Nepal was 8,069 maunds, of which 6,741 maunds were drawn from Chumparun, 521 maunds from Purneah, and the rest from the other frontier districts of Behar.

34. *Cotton piece-goods.*—The traffic in European piece-goods showed a great improvement. The total value of the different sorts of these goods exported to Nepal during the year was Rs. 21,35,246, being Rs. 3,15,654 in excess of the figures of 1882-83 and Rs. 3,00,428 in excess of those of 1881-82. In the case of Indian piece-goods, the exports showed an increase of Rs. 69,491 and Rs. 14,856 as compared with the figures of 1882-83 and 1881-82, respectively. The following statement shows the exports of European piece-goods registered at the different stations during the past three years:—

Districts.	Stations.	1881-82. Rs.	1882-83. Rs.	1883-84. Rs.
Chumparun	Tribeni Ghat	2,240	1,498	2,620
	Ruxoul	2,46,864	2,87,920	3,34,820
	Adapore	3,53,629	3,10,431	4,33,314
	Kutkenwa	5,22,055	6,26,415	5,84,782
	Ghorasan	1,74,504	68,764	1,76,556
	Total	12,99,292	12,95,028	15,32,092
Mozufferpore	Bairagnia	72,163	62,514	1,01,054
	Majorunge	6,727	9,186	10,380
	Sonbursa	6,959	10,768	.....
	Bela	1,428	4,619	6,147
	Sursund	9,419	3,670	17,514
	Total	96,696	90,757	1,35,095
Durbhunga	Madhwapore	56,761	46,136	50,304
	Hatwary	1,550	1,075	1,745
	Jogauggur	16,677	27,962	43,686
	Mirzapore	2,100	1,040	400
	Pipra Ghat	29,180	32,054	17,715
	Total	1,06,268	1,08,267	1,13,856
Bhagulpore	Kandowli	94,179	62,587	82,852
	Patehpandareah	8,782	9,959	7,106
	Deerpore	58,544	67,208	73,663
	Total	1,61,505	1,39,754	1,63,621
Purneah	Kalughat	634	557	686
	Degalbark	73,729	71,428	89,198
	Bvreeah	16,823	18,749	10,746
	Siktoa	11,866	10,115	4,607
	Megahat	5,032	1,834	1,850
	Mirgunge	11,876	11,844	19,424
	Total	1,19,960	1,14,527	1,26,511
Darjeeling	Nuksurbaree	3,279	1,818	1,419
	Goompahar	30,105	37,048	38,782
	Kurjulia	17,713	32,393	23,870
	Total	51,097	71,259	64,071
Total value		18,34,818	18,19,592	21,35,246

35. *Food-grains.*—The different staples returned under this head are shown below, the trade in each of them being compared with that of the preceding two years:—

	Imports from Nepal.			Exports to Nepal.		
	1881-82. Mds.	1882-83. Mds.	1883-84. Mds.	1881-82. Mds.	1882-83. Mds.	1883-84. Mds.
Wheat	8,360	12,890	16,455	374	135	286
Gram and pulse	64,762	58,258	63,842	7,037	8,939	10,114
Other spring crops	43,162	58,164	37,526	1,711	385	114
Rice (husked)	7,47,268	8,32,516	5,08,288	6,123	2,559	5,032
Do. (unhusked)	6,40,690	7,58,458	6,44,137	2,781	1,391	2,042
Other rain crops	1,73,415	2,28,069	2,75,142	619	30	230
Total	16,77,657	19,48,355	15,45,390	18,645	13,439	17,818

There was a considerable falling off in the import trade during the past year, the total quantity amounting to 15,45,390 maunds against 19,48,355 maunds in 1882-83, and 16,77,657 maunds in 1881-82. The Collector of Chumparun writes—"Owing to the shortness of the *auhani* harvest and disturbances with Thibet, the export of grain from Nepal was stopped for some time. A Chunpatia *mahajun*, who cultivates land in Nepal, complained to the Sub-Divisional Officer of Bettiah that he was not allowed to export his own grain." The following statement shows the total quantity of food-grains imported through each registering post, district by district, during each of the past three years:—

NAMES OF REGISTERING STATIONS.	IMPORTS FROM NEPAL.						
	Wheat.	Gram and Pulse.	Miscellaneous spring crops.	Rice.	Paddy.	Miscellaneous rain crops.	TOTAL.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Chumparun... { Tribeni Ghat... ..	82	1,141	2,666	1,363	940	105	2,498
... { Ruxoul ... ..	...	...	...	20,416	85,936	2,200	1,12,480
... { Adapore	1,142	1,711	4,988	17,707	55,424	11,626	92,637
... { Kutkenwa	958	2,730	3,988	7,782	87,493	25,144	1,28,945
... { Ghorasan ... ..	...	4,585	173	748	15,834	15,319	89,059
Total ...	2,172	10,187	11,765	48,016	2,48,627	54,552	3,75,319
Mozufferpore... { Bairagnia	12,071	37,690	15,044	20,165	43,681	1,37,037	2,66,308
... { Majorkunge	42	76	...	45,830	20,410	2,027	68,785
... { Sonbursa ... ..	...	...	2,538	22,010	29,774	20,926	76,148
... { Bela	340	343	535	10,163	15,166	2,376	29,243
... { Sursund	356	1,117	4,170	22,418	16,198	7,869	52,128
Total ...	12,809	39,266	22,887	1,21,786	1,25,629	1,70,235	4,92,612
Durbhunga... { Madhwapore... ..	338	835	61	49,370	19,023	1,670	71,297
... { Hatwary ... ..	...	4,707	720	72,386	13,507	3,328	94,798
... { Joynuggur	245	2,870	1,183	7,916	56,198	21,877	1,00,289
... { Mirzapore ... ..	...	54	...	9,111	18,166	1,720	29,041
... { Pipra Ghat	7	...	0	67,375	80,399	5,874	1,51,691
Total ...	590	8,556	1,970	2,06,158	1,47,343	32,469	3,97,086
Bhagulpore... { Kundowli	48	96	...	53,019	24,602	2,882	80,647
... { Patchpandara	24	...	...	18,369	15,313	920	34,636
... { Beerpore	686	61	...	11,152	5,159	1,094	18,136
Total ...	742	157	...	82,540	45,074	4,906	1,33,419
Purneah... { Kalughat ... ..	...	28	...	3,470	30,395	...	33,863
... { Degalbank ... ..	...	122	...	1,080	2,364	...	3,470
... { Byraah ... ..	...	...	...	2,308	1,964	...	4,170
... { Siktee ... ..	...	733	148	8,233	11,939	9	16,062
... { Megahat	101	115	19	3,050	7,530	...	10,905
... { Mirgunge	37	216	617	10,240	22,656	60	33,752
Total ...	138	1,214	904	23,379	76,652	65	1,02,352
Darjeeling... { Nuksurbaree ... ..	...	165	...	26,362	812	...	27,339
... { Goompahar ... ..	...	4,023	...	...	...	12,795	16,818
... { Kurjulia	4	274	...	47	...	120	445
Total ...	4	4,462	...	26,409	812	12,915	44,602
TOTAL ...	16,455	63,842	37,626	5,09,268	6,44,137	2,75,142	15,45,390
... { 1882-83	12,490	58,258	58,104	8,32,516	7,58,458	2,28,099	19,48,355
... { 1881-82	8,300	64,762	43,162	7,47,208	6,40,690	1,73,415	16,77,657

36. *Hides*.—The figures of the import traffic for the past year show a decrease of 11,957 pieces as compared with 1882-83, but an increase of 20,802 pieces as compared with 1881-82. The subjoined statement gives the names of the different stations where the largest number of hides was registered during the three years:—

Stations.	In what district.	Imports from Nepal.		
		1881-82.	1882-83.	1883-84.
		Pieces.	Pieces.	Pieces.
Bairagnia	Mozufferpore	4,368	12,842	15,103
Beerpore	Bhagulpore	4,910	9,317	6,973
Goompahar	Darjeeling	6,007	9,871	6,403
Adapore	Chumparun	1,983	4,354	6,178
Kutkenwa	Ditto	1,642	6,281	5,534
Ruxoul	Ditto	3,584	3,565	2,526
Joynuggur	Durbhunga ... ..	...	...	2,050
Kurjulia	Darjeeling	219	3,546	1,663
Mirgunge	Purneah	1,370	2,926	1,655
Other stations ... ..	.....	8,127	12,267	4,935
Total ...	...	32,210	64,969	53,012

37. *Skins of sheep, goats, and other small animals.*—The total imports under this head amounted to 50,275 pieces against 67,454 pieces in 1882-83, and 47,709 pieces in 1881-82; out of the year's imports, 44,466 pieces were registered at Bairagnia in the Mozufferpore district.

38. *Brass and Copper, and their manufactures.*—This trade is steadily increasing. The quantity exported to Nepal during the year was 19,541 maunds, valued at Rs. 7,81,640, against 12,323 maunds, valued at Rs. 4,92,920, in 1882-83, and 8,707 maunds, valued at Rs. 3,48,280, in 1881-82. Of the year's supply, 16,253 maunds were exported *via* the Chumparun district.

39. *Ghee.*—The import trade showed a decrease of 3,113 maunds on the returns of 1882-83, and an increase of 1,358 maunds as compared with 1881-82. The principal registering posts through which the consignments were sent from Nepal are as follows:—

Stations	In what district.	Imports from Nepal.					
		1881-82.		1882-83.		1883-84.	
		Quantity. Mds.	Value. Rs.	Quantity. Mds.	Value. Rs.	Quantity. Mds.	Value. Rs.
Bairagnia ...	Mozufferpore ...	1,038	33,216	4,828	1,40,012	2,025	84,767
Goompahar ...	Darjeeling ...	1,073	34,316	1,375	39,875	1,007	40,603
Kurjula ...	Ditto ...	909	29,088	1,377	39,933	907	26,303
Pachpandareah ...	Bhagulpore ...	334	10,688	709	20,561	340	9,800
Kandowli ...	Ditto ...	184	5,888	277	8,033	267	7,743
Majorunge ...	Mozufferpore ...	287	9,184	191	5,530	202	7,508
Joytugaur ...	Durbhunga ...	79	2,528	107	3,103	181	5,249
Pipra Ghat ...	Ditto ...	465	14,560	223	6,467	170	5,104
Hela ...	Mozufferpore ...	370	11,840	256	7,424	163	4,717
Degalbark ...	Purneah ...	8	256	52	1,508	98	2,842
Other stations ...	.....	1,144	36,608	957	27,763	315	9,135
Total ...		5,881	1,88,192	10,852	3,00,298	7,239	2,09,931

40. *All other kinds of provisions.*—The total traffic amounted to 79,193 maunds against 65,810 maunds in 1882-83, and 1,01,037 maunds in 1881-82. As compared with 1882-83, the import trade showed an increase of 2,065 maunds, and the export trade of 11,318 maunds. The great bulk of the imports was registered on the frontier of the Purneah district, but as regards the exports, the largest supply, amounting to 26,547 maunds, was sent to Nepal through Chumparun; Purneah exported 12,066 maunds and other stations 5,598 maunds.

41. *Salt.*—The large increase in the amount of salt carried to Nepal is specially noticeable, the total quantity being 97,427 maunds against 79,260 maunds in 1882-83, and 81,450 maunds in 1881-82. The different registering posts through which salt was carried to that State during the past three years, are shown in the following statement:—

Stations.	In what district.	Exports to Nepal.		
		1881-82. Mds.	1882-83. Mds.	1883-84. Mds.
Bairagnia ...	Mozufferpore ...	7,689	9,283	10,598
Kutkenwa ...	Chumparun ...	7,173	7,283	10,460
Adapore ...	Ditto ...	5,567	3,919	10,107
Madhiwapore ...	Durbhunga ...	5,286	5,135	7,734
Beerpore ...	Bhagulpore ...	6,640	7,682	7,239
Ruxoul ...	Chumparun ...	4,971	7,315	6,561
Sursund ...	Mozufferpore ...	7,852	4,384	7,185
Joytugaur ...	Durbhunga ...	1,519	1,682	5,644
Degalbark ...	Purneah ...	4,568	3,667	4,763
Mirgunge ...	Ditto ...	3,869	3,084	4,517
Sonbursa ...	Mozufferpore ...	3,745	5,658	4,019
Pachpandareah ...	Bhagulpore ...	1,876	2,879	3,771
Ghorasan ...	Chumparun ...	5,156	4,134	3,065
Pipra Ghat ...	Durbhunga ...	2,259	1,332	2,083
Other stations ...	.....	13,280	10,923	9,681
Total ...		81,450	79,260	97,427

42. *Saltpetre.*—There was a great recovery in the import trade, the total quantity having amounted to 14,521 maunds against 5,985 maunds in 1882-83, and 12,911 maunds in 1881-82. The principal districts to which saltpetre was consigned in large quantities were Mozufferpore (7,525 maunds), Durbhunga (4,297 maunds) and Chumparun (2,699 maunds).

43. *Oilseeds.*—The total quantity of linseed imported into British territory was 41,341 maunds in excess of the imports of 1882-83, and 1,09,778 maunds over those of 1881-82, but under mustard seed, the figures fell off from 81,373 maunds in 1881-82, to 71,150 maunds in 1882-83, and 52,802 maunds

in 1883-84. The different stations through which these supplies were sent during the past three years, are as follows:—

Linseed.

Stations.	In what district.	Imports from Nepal.		
		1881-82.	1882-83.	1883-84.
		Mds.	Mds.	Mds.
Bairagnia ...	Mozufferpore ...	13,051	40,823	66,499
Adapore ...	Chumparun ...	5,674	12,808	32,616
Kutkenwa ...	Ditto ...	12,169	14,824	26,229
Ruxoul ...	Ditto ...	5,562	10,317	10,371
Joynuggur ...	Durbhunga ...	2,810	11,616	10,340
Hatwary ...	Ditto ...	5,487	7,076	8,252
Sonbursa ...	Mozufferpore ...	14,083	12,130	6,394
Patchpandareah ...	Bhagulpore ...	7,490	6,175	6,364
Sursund ...	Mozufferpore ...	3,323	11,559	6,272
Madhwapore ...	Durbhunga ...	4,141	4,768	5,467
Majorgunge ...	Mozufferpore ...	904	4,273	2,797
Other stations ...	.....	7,082	7,854	8,963
Total ...		81,786	1,50,223	1,91,564

Mustard seed.

Patchpandareah ...	Bhagulpore ...	6,726	7,114	8,860
Beerpore ...	Ditto ...	10,135	5,982	7,988
Ghorasan ...	Chumparun ...	13,448	7,448	5,553
Joynuggur ...	Durbhunga ...	4,889	7,493	5,336
Kutkenwa ...	Chumparun ...	5,668	4,915	4,747
Adapore ...	Ditto ...	6,167	6,060	3,454
Mirgunge ...	Purneah ...	3,993	3,118	3,347
Degalbark ...	Ditto ...	3,805	1,323	2,122
Kandowli ...	Bhagulpore ...	1,398	1,797	1,926
Other stations ...	.....	25,145	25,900	9,469
Total ...		81,373	71,150	52,802

44. *Silk, manufactured.*—The value of manufactured silk exported to Nepal was Rs. 98,383 against Rs. 1,12,867 in 1882-83, and Rs. 52,555 in 1881-82. The statistics of the frontier post of Kutkenwa in Chumparun show that as much as Rs. 81,000 worth of the goods exported during the year were sent to Nepal by that route.

45. *Sugar.*—The total quantity of drained sugar sent to Nepal was 7,785 maunds against 4,975 maunds in 1882-83, and 5,314 maunds in 1881-82, while the supply of undrained sugar rose from 20,429 maunds in 1881-82 to 20,869 maunds in 1882-83, and 27,786 maunds in 1883-84. Of the exporting districts Chumparun contributed 3,933 maunds of drained and 11,035 maunds of undrained sugar; Mozufferpore 1,145 maunds of drained and 3,587 maunds of undrained sugar, and Durbhunga 637 maunds of drained and 6,069 maunds of undrained sugar.

46. *Tobacco.*—The total weight of tobacco registered was 40,004 maunds against 29,598 maunds in 1882-83, and 29,787 maunds in 1881-82. The increase in the import trade was 3,891 maunds as compared with the previous year, and in the export trade 6,515 maunds. Of the importing districts, Purneah received 3,612 maunds, Mozufferpore 2,686 maunds, and Durbhunga 1,192 maunds, while as regards the exports, the largest supply was sent from Mozufferpore (13,360 maunds) and Chumparun (13,018 maunds).

47. *Timber.*—The timber trade showed a falling off of 1,83,841 maunds as compared with 1882-83, and of 76,083 maunds as compared with 1881-82. The principal registering posts through which these supplies were imported from Nepal are:—

STATIONS.	In what district.		1881-82.	1882-83.	1883-84.
			Mds.	Mds.	Mds.
Kutkenwa ...	Chumparun ...	...	66,099	1,21,881	55,336
Tribeni Ghat ...	Ditto ...	...	86,253	1,68,640	42,350
Ruxoul ...	Ditto ...	...	21,073	35,314	38,175
Ghorasan ...	Ditto ...	...	1,424	5,074	34,000
Mirgunge ...	Purneah ...	...	10,411	13,876	10,687
Other routes ...	.....	...	95,722	43,955	24,351
Total ...			2,80,982	3,88,740	2,04,898

48. *Wool, manufactured.*—The total value of the export trade of the past year showed a decrease of Rs. 67,909 as compared with 1882-83, but it exceeded the figures of 1881-82 by Rs. 51,614. The great bulk of these supplies was carried to Nepal by the routes passing through the Chumparun district.

TRADE BETWEEN BENGAL AND SIKKIM.

49. As heretofore, the registration of the trade of Bengal with Sikkim and Thibet was effected at Pheydong and Rungeet in the Darjeeling district. Both these stations were kept open throughout the year. Generally speaking, the traffic intercepted at the former post is that which goes to, and comes from, Thibet, while that recorded at the latter station belongs to Sikkim proper.

50. The total value of the trade registered during the past three years, is shown below :—

Years.	Imports from Sikkim. Rs.	Exports to Sikkim. Rs.	Total. Rs.
1881-82	1,67,533	86,011	2,53,544
1882-83	2,00,148	1,16,294	3,16,442
1883-84	2,21,523	1,12,711	3,34,234

The advance in the aggregate value of goods registered was Rs. 17,792 or 5.62 per cent. as compared with the previous year, and Rs. 80,690 or 31.82 per cent. as compared with 1881-82. The improvement was mainly in the import trade, the most noticeable items which contributed to the increase in the year's traffic as compared with 1882-83 being raw wool, miscellaneous rain crops, foreign tea, horses, provisions, spices, gram, and shell-lac. The export trade, however, would appear from the returns to have remained almost stationary, a falling off being shown in the traffic in indigo, cotton piece-goods (European), other metals, cattle, and iron, and an increase appearing under tobacco, woollen goods, paints and colours, cotton piece-goods (Indian), brass, provisions, oils, and dyeing materials.

51. The following statement shows the total value of each of the important articles of the import traffic as registered during the past three years :—

	Imports from Sikkim.		
	1881-82. Rs.	1882-83. Rs.	1883-84. Rs.
Horses	48,225	49,725	51,225
Cattle	6,950	7,925	6,300
Sheep and goats	15,678	23,999	18,416
Lime and limestone	3,380	2,015	6,429
Coal and coke	918	600	673
Vegetables, fruits and nuts	6,486	4,934	4,746
Gram and pulse	818	2,556	3,052
Miscellaneous rain crops	23,047	33,676	41,694
Hides of cattle	285	2,093	2,064
Shell-lac	90	405	855
Brass and copper	17,700	8,520	4,920
Ghee	3,552	4,089	2,784
Provisions (other than ghee)	1,220	680	1,426
Salt	7,773	3,411	3,270
Spices	833	1,113	1,673
Tea, foreign	3,520	2,310	4,235
Wool, raw	.....	2,520	19,665
Wool, manufactured	17,294	35,504	30,525
All other articles of merchandise, manufactured	3,283	3,945	8,349

52. The imports of hill ponies through Pheydong showed a small increase during the past year, the total number being 683 against 662 in 1882-83, and 636 in 1881-82. The recorded cattle trade fell off by 65 head as compared with the previous year, and by 26 as compared with 1881-82. There was a decrease of 23.26 per cent. under sheep and goats on the returns of 1882-83, but an increase of 17.46 per cent. is shown on comparison with those of 1881-82. The figures under lime and limestone showed a great improvement during the year, the total quantity being 6,051 maunds against 1,897 maunds in 1882-83, and 3,179 maunds in 1881-82. The supply of miscellaneous rain crops is steadily increasing, the total quantity during the year showing an advance of 4,009 maunds on the trade of 1882-83, and of 10,597 maunds on that of

1881-82. This is all registered at Rungeet. The number of hides registered was 751 pieces against 760 pieces in 1882-83, and only 106 pieces in 1881-82. The quantity of shell-lac rose from 2 maunds in 1881-82 to 9 maunds in 1882-83, and 9 maunds in 1883-84. Brass and copper showed a decrease of 90 maunds as compared with the total of the previous year, and of 343 maunds on the figures for 1881-82. The amount of ghee registered was 96 maunds against 141 maunds in 1882-83, and 111 maunds in 1881-82. All other kinds of provisions, however, showed an increase, the figures for the past year amounting to 71 maunds against 34 maunds in 1882-83. The quantity of untaxed foreign salt fell off from 1,779 maunds in 1881-82 to 791 maunds in 1882-83 and 606 maunds in 1883-84. It is believed that a further decrease will take place, if indeed the import of this article is not entirely extinguished, as recent enquiries have shown that duty-paying salt is consumed at places in Sikkim four marches from Darjeeling. The traffic in spices was active, the quantity imported being 239 maunds against 159 maunds in 1882-83 and 119 maunds in 1881-82. The quantity of the brick tea of Thibet imported during the year was 77 maunds against 42 maunds in 1882-83, and 64 maunds in 1881-82. The Deputy Commissioner of Darjeeling has recently received a few samples of tea manufactured after this method in British territory by Messrs. Cresswell and Company, and he has been directed by the Government of Bengal to facilitate its sale in those markets of his district which are most frequented by Thibetan traders. An allotment of Rs. 100 has been sanctioned for the purpose of paying commission to the shop-keepers who may be entrusted with the sale of the tea. In the last report it was pointed out that one of the most satisfactory features in the trade of that year was the beginning of a steady import of wool, of which there is an unlimited supply of excellent quality within a few days' journey from Darjeeling. The result of the registration during 1883-84 shows that so much as 911 maunds of this article were sent into British territory against only 168 maunds in the preceding year, while in 1881-82 no traffic was returned under this head. It is believed, however, that the wool trade has dwindled during the current year, partly owing to the difficulties placed in the way of traders by the Tibetan frontier officials. There was a slight decrease in the value of manufactured woollen goods (chiefly blankets), but the figures are still in advance of those of 1881-82 by Rs. 13,231. The imports under "all other articles of merchandise, manufactured" showed an increase of over 111 and 154 per cent. on the figures of the preceding two years. The following statement illustrates the fluctuations of traffic in all the important staples of import registered at each of the stations of Rungeet and Pheydong during 1883-84, as compared with the figures of 1882-83:—

Imports into British Territory.

		REGISTERED AT RUNGEET.				REGISTERED AT PHEYDONG.			
		1882-83.	1883-84.	Difference.		1882-83.	1883-84.	Difference.	
				Increase	Decrease			Increase	Decrease
Horses, ponies, and mules	No.	1	...	...	1	602	683	21	...
Cattle	do.	171	220	58	...	146	23	...	123
Sheep and goats	do.	423	211	...	212	9,176	7,154	...	2,022
Poultry	do.	1,497	706	...	791	...	12	12	...
Lime and limestone	Mds.	1,897	6,051	4,154	...	...	...	...	...
Casutehouse...	do.	12	11	...	...	...	...	...	...
Coal and coke	do.	799	800	97	...	...	...	...	...
Cotton, raw	do.	23	34	11	...	...	...	...	...
Drugs and medicines, other than intoxicating	do.	3	37	34	...	...	...	...	...
Fruits, nuts, and vegetables	do.	2,141	2,291	60	...	326	172	...	154
Gram and pulse	do.	1,278	1,516	238	...	...	10	10	...
Miscellaneous rain crops	do.	16,838	20,842	4,004	...	...	5	5	...
Gums and resins	do.	...	...	...	...	21	7	...	14
Hides of cattle	No.	514	607	93	...	246	144	...	102
Skins of sheep, goats, & other small animals	do.	2	252	250	...	8	...	...	8
Shell-lac	Mds.	...	...	...	...	9	19	10	...
Brass and copper, and their manufactures	do.	119	53	66	...	94	70	...	24
Ghee	do.	57	30	27	...	84	66	...	18
Other kinds of provisions	do.	17	35	18	...	17	36	19	...
Salt	do.	91	175	84	...	700	431	...	269
Spices	do.	155	236	81	...	4	3	...	1
Tea (Foreign)	do.	...	...	...	...	42	77	35	...
Wool, raw	do.	5	19	14	...	163	892	729	...
Wool, manufactured (Indian)	Rs.	2,714	3,135	391	...	32,740	27,300	...	5,370
All other articles of merchandise (manufactured)	do.	4,533	1,098	...	3,435	2,340	11,184	8,824	...
Ditto ditto (unmanufactured)	do.	3,624	8,449	4,725	...	321	...	...	321

53. The following statement shows the chief articles of traffic registered as exported to Sikkim and Thibet during the past three years :—

				Exports to Sikkim.		
				1881-82.	1882-83.	1883-84.
				Rs.	Rs.	Rs.
Cattle ...	...	...	...	6,650	1,275	1,075
Sheep and goats ...	...	...	...	740	621	1,361
Cotton twist (Indian) ...	...	...	...	1,065	700	875
Do. piece-goods (European) ...	...	...	...	29,121	45,702	42,066
Do. ditto (Indian) ...	...	...	...	382	177	1,178
Indigo ...	...	...	...	11,330	28,520	17,750
Other kinds of dyeing materials ...	...	...	...	1840	2,370	2,550
Rice ...	...	...	...	7,313	2,329	2,015
Brass and copper ...	...	...	...	5,360	8,120	8,960
Iron ...	...	...	...	578	882	684
Other metals ...	...	...	...	1,050	3,360	2,100
Oils ...	...	...	...	18	366	660
Paints and colours ...	...	...	...	10,920	400	2,080
Provisions other than ghee ...	...	...	...	840	140	900
Salt ...	...	...	...	700	1,143	1,335
Sugar, refined ...	...	...	...	30	.....	812
Tobacco ...	...	...	...	4,609	9,666	18,769
Wool, manufactured ...	...	...	...	228	1,180	2,930

54. There was a slight decrease of 5.77 per cent. in the value of piece-goods registered as exported during the past year as compared with 1882-83, but when compared with the figures of 1881-82, a large increase of 46.54 per cent. is observed. Similarly, indigo shows a falling off of 44 maunds on the returns of the previous year, and an increase of 35 maunds on those of 1881-82. The exports of miscellaneous dyeing materials rose from 26 maunds in 1881-82 to 79 maunds in 1882-83, and 85 maunds in 1883-84. The aggregate total of metals registered as exported was 408 maunds, showing a decrease of 154 maunds on the returns of 1882-83, and an increase of 143 maunds on those of 1881-82. The exports of oils rose during the year to 110 maunds against 61 maunds in 1882-83, and 3 maunds in 1881-82. The advance under paints and colours was 21 maunds, and in provisions 38 maunds as compared with the previous year. The total quantity of salt was 392 maunds against 265 maunds in 1882-83, and 173 maunds in 1881-82. There has been a considerable increase under tobacco, the exports registered during the year amounting to 2,331 maunds against 1,487 maunds in 1882-83, and 709 maunds in 1881-82. The following comparative statement shows the amount of the export traffic registered at each of the registering posts of Rungeet and Pheydong during the past two years :—

Exports from British Territory.

		REGISTERED AT RUNGEET.				REGISTERED AT PHEYDONG.			
		1882-83.	1883-84.	Difference.		1882-83.	1883-84.	Difference.	
				Increase.	Decrease.			Increase.	Decrease.
Cattle ...	N.J.	51	85	...	16	.....	8	8	.....
Sheep and goats ...	do.	248	544	...	296	.....	.....	.....	.....
Twist and yarn (European) ...	Mds.	21	6	...	15	.....	1	.....	1
Ditto (Indian) ...	do.	...	17	...	17	.....	8	.....	12
Piece-goods (European) ...	Rs.	25,154	14,116	...	11,038	20,548	27,040	7,492	.....
Ditto (Indian) ...	do.	177	78	...	99	.....	1,100	1,100	.....
Indigo ...	Mds.	...	...	...	26	.....	80	...	18
Other kinds of dyeing materials ...	do.	...	13	...	11	.....	77	72	5
Gram and pulse ...	do.	...	12	...	6	584	3	...	581
Rice ...	do.	858	1,000	142	...	387	75	...	312
Brass and copper ...	do.	59	92	33	...	144	132	...	12
Iron ...	do.	51	67	16	...	96	47	...	59
Other metals ...	do.	14	...	...	14	98	70	...	28
Oils ...	do.	33	100	70	...	28	1	...	27
Paints and colours ...	do.	.....	...	...	...	6	26	21	.....
Other kinds of provision ...	do.	4	41	37	...	3	4	1	.....
Salt ...	do.	262	392	130	...	3	.....	.....	3
Spices ...	do.	5	36	31	...	6	16	10	.....
Sugar, drained ...	do.	.....	48	48	...	.....	10	10	.....
Do. undrained ...	do.	20	2	...	18	21	.....	.....	21
Tea, Indian ...	do.	.....	...	...	...	.....	4	4	.....
Tobacco ...	do.	516	691	175	...	971	1,640	669	.....
Wool, manufactured (European) ...	Rs.	80	2,630	2,550	...	1,100	300	.....	800
All other articles of merchandise (manufactured) ...	do.	794	.....	...	794	3,062	1,932	.....	1,130

55. The figures given in the registers have been quoted above, but it has been ascertained that they are quite unreliable. This subject has recently been carefully investigated by reference to the railway records and by enquiry among persons in whose houses Tibetan traders at Darjeeling and Jore Bungalow are known to have resided. Such an enquiry must necessarily be incomplete, but it has elicited information which shows that the present system of registration

is inefficient. The following statement shows the variations between the quantities of certain goods ascertained to have been exported by particular persons and the quantities shown in the registers:—

				Value ascertained in particular cases.	Value shown as registered.
				Rs.	Rs.
Cotton twist (Indian)	...	...	...	7,000	280
" " (English)	...	...	...	1,200	...
Paints	...	...	...	21,750	2,080
Cups	...	...	...	12,000	...
Sugar	...	...	...	3,700	140
Sandalwood	...	...	...	1,100	...
Broadcloth	...	...	...	5,520	300
Treasure	...	...	...	85,700	...
Copper	...	...	...	16,835	5,280
Total				1,54,805	8,080

The difference is Rs. 1,46,725. The registers show the value of English piece-goods exported by Pheydong as Rs. 27,940. Enquiries among certain merchants show that piece-goods to the value of Rs. 27,200 were despatched to Pheydong from Kalimpong, and that goods to the value of Rs. 28,500 were sent from Darjeeling to Kalimpong for export. The total is Rs. 55,700. Endeavours are now being made to place the system of registration of Sikkim and Tibetan trade on a more satisfactory footing. It is probable that the trade is not less than double the amount now registered, and, when it is considered that it has so many difficulties to contend with through the obstructiveness of frontier officials and the exclusion of Indian merchants, it may be inferred that a large expansion of the trade would follow upon the removal of the obstacles by which it is now impeded. A special report on this subject is under submission.

TRADE BETWEEN BENGAL AND BHUTAN.

56. THE trade between Bengal and Bhutan was, as usual, intercepted at Ambaree, Hantoopara and Buxa in the Julpigoree district. The first two stations were kept open for five months, and the third station for ten months of the year. The total value of the trade registered during the past three years was—

Years.	Imports from Bhutan.			Exports to Bhutan.	Total.
	Rs.			Rs.	Rs.
1881-82	1,23,048	2,28,216
1882-83	1,11,442	1,98,135
1883-84	96,350	2,19,360

It will be observed that the gross value of the trade during the past year was 10·70 per cent. in excess of the previous year's figures. The value of imports, however, decreased by 13·54 per cent., while that of exports increased by 41·88 per cent. As regards the imports, the decrease is mainly due to a large falling off in the horse trade. Under exports the increase is observable in almost all articles of traffic, notably in tobacco, European piece-goods, rice, betel-nuts, and unrefined sugar. The principal articles comprising the import trade during the past two years were—

				Imports from Bhutan.			
				Quantity.		Value.	
				1882-83.	1883-84.	1882-83. Rs.	1883-84. Rs.
Horses	...	No.	...	765	498	57,375	37,350
Cattle	...	do.	...	47	32	1,175	800
Sheep and goats	...	do.	...	400	445	1,002	1,114
Piece-goods (Indian)	...	Rs.	...	.....	.....	807	373
Madder or manjit	...	Mds.	...	74	511	888	6,132
Fruits, nuts, and vegetables	...	do.	...	1,752	2,480	3,504	4,960
Shell-lac	...	do.	...	.....	9	.....	405
Stick-lac	...	do.	...	.....	2	.....	70
Ghee	...	do.	...	288	224	8,352	6,406
Tea (Foreign)	...	do.	...	36	12	1,980	660
Firewood	...	do.	...	1,706	1,404	1,346	439
Woollen piece-goods (Indian)	...	Rs.	...	.....	.....	16,439	18,285
All other articles of mer-							
chandise (manufactured)	...	do.	...	.....	.....	13,228	9,984
Do. do. (unmanufactured)	...	do.	...	.....	.....	4,802	9,103

57. As compared with 1882-83 the falling off in the import of horses was very large, namely 267, valued at Rs. 20,025. The trade in madder or manjit, on the other hand, was exceedingly active, the increase in the quantity imported being 437 maunds or 590.54 per cent. Vegetables, fruits, and nuts showed an increase of 728 maunds, but ghee showed a decrease of 64 maunds. The figures under foreign tea, however, showed a decrease of 24 maunds. The value of manufactured woollen goods (chiefly blankets) showed an advance of Rs. 1,846. The large decrease of Rs. 3,244 in the value of "all other articles of merchandise manufactured" was due to the falling off in the imports of wax, of which only 21 maunds were registered at Ambaree against 137 maunds in the previous year; on the other hand the advance of Rs. 4,301 in the value of "all other articles of merchandise unmanufactured" was owing to an increase in the imports of musk and yaks' tails. The total value of the former amounted to Rs. 5,913 against Rs. 2,491 in the previous year, and of the latter to Rs. 1,860 against Rs. 638 in 1882-83.

58. The principal articles exported to Bhutan during the past two years are shown below:—

		Exports to Bhutan.			
		Quantity.		Value.	
		1882-83.	1883-84.	1882-83. Rs.	1883-84. Rs.
Twist and yarn (European)	Mds. ...	.....	1	.. ...	65
Piece-goods (European)	... Rs. ...	.....	.....	16,414	20,987
Indigo	... Mds. ...	.....	2	.....	440
Rice	... do. ...	5,613	7,810	10,772	14,643
Paddy	... do. ...	1,420	2,231	1,595	2,511
Brass and copper	... do. ...	20	9	800	360
Iron	... do. ...	275	169	1,650	1,014
Provisions (other than ghee)	do. ...	.....	92	.....	1,840
Salt	... do. ...	241	119	1,040	387
Silk, manufactured	... Rs. ...	.....	.....	2,343	3,428
Betel-nuts	... Mds. ...	2,158	2,958	17,264	21,116
Sugar, unrefined...	... do. ...	1,102	1,325	8,206	9,939
Tobacco	... do. ...	3,284	4,783	21,347	40,097
Woollen piece-goods	... Rs. ...	.....	.....	3,535	3,682
All other articles of merchandise (unmanufactured)	do. ...	.....	.....	35	1,672

59. The trade in European piece-goods exceeded that of 1882-83 by Rs. 4,573. Twist and indigo were for the first time exported to Bhutan during 1883-84 *via* Buxa and Ambaree. The exports of rice showed an advance of 2,197 maunds. The quantity of metals fell off from 295 maunds in 1882-83 to 179 maunds in 1883-84. The salt trade showed a decrease of 122 maunds. In manufactured silk goods there was an advance of 46.31 per cent. as compared with the previous year. The exports of betel-nuts were 2,958 maunds against 2,158 maunds in 1882-83. The rise in tobacco from 3,284 maunds in 1882-83 to 4,783 maunds in 1883-84 is specially noticeable.

APPENDIX.

with the totals of

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		THE FRONTIER POSTS BETWEEN															
		In Chumparun.				In Mozuffarpore.				In Durbhunga.							
umber.	LIST OF ARTICLES.	Tribeni Ghât.	Raxoul.	Adapore.	Kutkenwa.	Gherasan.	Barraguna.	Majongunge.	Sonbursa.	Rela.	Sureund.	Madhwapore.	Hatwary.	Jorndegur.	Mirapore.	Pore Ghât.	
I	Animals, living (for sale) -																
	1.-Horses, ponies, and mules, No.			5													
	2.-Cattle		210	7,819	80		6,135			761	353	144	136	240	110		
	3.-Sheep and goats					1,208	611	222			330	1	121	381			
	4.-Poultry	81	70	4,520		2,875	510			821							
	5.-Other kinds																
IIa	Building materials-																
	1.-Limestone																
III	Canes and rattans						7				14						
IV	Couchtenc																
VI	Coal and coke		108	66		4											
VII	Cotton, raw									127		20		38			
VIII	Cotton, manufactured-																
	2.-Twist and yarn (Indian)		64														
	3.-Piece-goods (European)		14,811	18,080								587					
	4.-Ditto (Indian)		2,002				1,508					65					
IX	Drugs and medicines-																
	2.-Other sorts, not intoxicating.		531	110	500	107	300				110		9,132		732	768	
X	Dyeing materials-																
	1.-Indigo									1							
	2.-Madder or manjit																
	3.-Safflower																
	4.-Turmeric		138	1,492			87	127									
XI	Earthenware and porcelain																
XII	Fibrous products-																
	1.-Jute, raw																
	2.-Jute, manufactured-																
	a.-Gunny-bags																
	3.-Other fibres, raw		1,272			21	276		1,500	234	236		84	759	237	99	
	4.-Ditto, manufactured					7	247		235	79	4		274		40		
XIII	Fruits, nuts and vegetables-																
	1.-Coconuts																
	2.-Vegetables and all other kinds.	3	1,581	4,285	260	83	5,049					1,248		16	180	68	
XIV	Grain and pulse-																
	1.-Wheat		52	1,182	858		12,071	42		340	354	338		245		7	
	2.-Gram and pulse		1,161	1,711	2,730	4,585	37,600	76		383	1,117	835	4,797	2,870	54		
	3.-Other spring crops		2,686	4,998	3,938	173	15,614		2,538	535	4,170	61	720	1,163			
	4.-Rice, husked	1,431	21,162	17,707	7,782	748	20,165	45,830	22,010	10,463	22,418	49,370	72,380	7,916	9,111	67,378	
	5.-Rice, unhusked	940	86,990	85,424	87,493	18,434	43,681	20,810	20,774	15,166	16,198	19,023	13,567	66,198	18,186	20,200	
	6.-Other rain crops	193	2,421	11,625	25,144	15,319	1,7057	2,027	20,928	2,356	7,963	1,670	8,328	21,877	1,720	2,774	
XV	Gums and resins																
XVI	Hides and skins-																
	1.-Hides of cattle		2,526	6,170	5,534	1,202	15,108	549	361	444	639	23	731	2,050	12		
	2.-Skins of sheep, goats, and small animals.		254	600		29	44,406	106		202	2,371	75	15	1,710			
XVII	Horns																
XVIII	Jewellery, &c.						20							5			
	1.-Precious stones and pearls, Rs.		3,70,635														
	2.-Jewellery																
XIX	Lac-																
	1.-Dye																
	2.-Stick and other kinds				5												
XX	Leather-																
	2.-Manufactured			3,500													
XXI	Liquors																
XXII	Mds.																
XXIII	Metals and manufactures of metals-						20										
	1.-Brass and copper																
	2.-Iron	11	13	15			131										
	3.-Other metals		135												1		
XXIV	Oils																
XXV	Opium			126													
XXVI	Paints and colours		179	23	72		3	223	1		16						
XXVII	Provisions-																
	1.-Glce																
	2.-All other kinds		2	13	60		2,023	262		163	51			29	181	178	
XXVIII	Salt			1,917	26		24				18	338					
XXIX	Saltpetre, &c.		496	981						164		52					
	1.-Saltpetre																
	2.-Other saline substances			1,092	1,302	205	0,459	466			3,089	1,116	193				
XXX	Seeds-																
	1.-Oilseeds-																
	a.-Linseed		10,375	32,016	20,229	1,324	60,409	3,797	0,304	1,694	0,272	5,407	8,232	10,340	1,625	440	
	b.-Mustard and rape	1,040	160	3,461	4,747	8,553	593	101	1,289	40	147	5	1,516	5,398	684		
	c.-Til, ground																
	d.-Other oilseeds		30	972		63	10,202	56	152	35							
	2.-Other seeds											81					
	c.-Other kinds																
XXXI	Silk-																
	3.-Manufactured (Indian)																
XXXII	Spices-																
	a.-Betalnuts																
	b.-All other kinds	294	706	480		32								84	87	176	
XXXIII	Stones and marble																
XXXIV	Sugar-				14												
	2.-Undrained			803													
XXXV	Tea-																
	1.-Indian																
	2.-Foreign																
XXXVI	Tobacco																
XXXVII	Wood-		376	622						48	1,161	114	3,370	548	382		
	1.-Timber																
	2.-Firewood	40,350	38,175	682	55,336	34,000	220			14	68	850	1,258	848	4,334	6,600	
	3.-Bambous		382	14		47				515	22			14			
XXXVIII	Wool-			1,236						569							
	1.-Raw																
	2.-Manufactured (European)		28														
	3.-Ditto (Indian)																
XXXIX	All other articles of merchandise-																
	1.-Unmanufactured		575	291			893			309							
	2.-Manufactured	341	2,074	2,545		52	1,810			935	104			800	23	118	
XL	Treasure-																
	2.-Silver		1,09,015	63,445													
	TOTAL VALUE																

REPORT FROM NEPAL

and registered at the several Frontier Stations between Bengal and Nepal during the year 1883-84, as compared with the two preceding years.

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id and registered at the several Frontier Stations between Bengal and Nepal during the year 1883-84, is two preceding years.

18										19										20										21										22										23										24										25										26										27										28										29										30										31										32										33										34										35									
TOTAL.																																								TOTAL.																																																																																																																																											
In Purneah.																																								In Darjeeling.																																								Quantity.																																								Value.																																																											
LIST OF ARTICLES.																																																																																																																																																																																			
1881-82. 1882-83. 1883-84. 1881-82. 1882-83. 1883-84.																																																																																																																																																																																			

STATEMENT No. III—Showing the Total Imports into British Territory, district by district, for

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STATEMENT No. IV—Showing the Total Exports from British Territory, district by district

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
			BENGAL.																
Number.	LIST OF ARTICLES.	Calcutta.	Darjeeling.	Patna.	Cyca.	Shahabad.	Muzaffer- pore.	Durrhun- ga.	Saranu.	Chumpe- rua.	Monghyr.	Rhagul- pore.	Purneah.	Sonhal Per- ganaus.	Total of Bengal.	Balashan- shahr.	Farrucka- bad.		
I	Animals, living (for sale)—																		
	1.—Horses, ponies, and mules .. No.	2	...	...	...	...	...	...	19	5	...	1	2	...	29	...	...
	2.—Cattle .. .. .	...	...	...	...	...	215	67	53	2,481	...	61	800	87	3,839	...	...
	3.—Sheep and goats .. ..	...	...	...	...	...	5,331	304	17,894	4,427	...	48	2,289	...	30,335	...	...
	4.—Poultry .. .. .	...	...	...	8	11,000	1,036	...	705	6,080	...	2	8,778	...	27,709	...	...
	5.—Other kinds .. .. .	...	...	...	...	...	14	174	...	50	...	134	768	...	1,130	...	...
II	Borax Mds.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
IIIa	Building materials—																		
	1.—Lime and limestone .. ..	...	...	...	...	...	...	...	...	33	...	9	10	...	52	...	...
	3.—Bricks and tiles .. ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
III	Canes and rattans Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	60	...	...
VI	Coal and coke Mds.	10,946	...	...	...	...	...	...	...	11,780	...	...	...	...	22,720	...	...
VII	Cotton, raw	50	201	100	...	...	178	74	100	6,741	...	104	521	...	8,060	...	...
VIII	Cotton, manufactured—																		
	1.—Twist and yarn (European) ..	45	...	11	...	...	10	4	1	4	...	5	11	...	97	...	...
	2.—Ditto ditto (Indian)	32	2	32	...	21	401	214	145	85	...	118	50	...	1,007	...	...
	3.—Piece-goods (European) .. Rs.	4,81,914	64,071	18,048	...	...	1,21,172	1,38,913	52,470	9,77,908	30	1,62,173	1,27,529	...	21,35,240	...	6,000
	4.—Ditto (Indian)	4,577	17,307	1,678	...	2,122	10,387	3,755	88,273	48,353	...	2,181	62,370	...	2,47,549	0,040	...		
IX	Drugs and medicines—																		
	2.—Other sorts, not intoxicating ..	437	...	500	...	...	...	105	...	123	...	...	2,833	...	3,998	...	...
	3.—Intoxicating drugs (other Mds. than opium). .. .. .	...	...	...	...	...	...	1	...	...	...	11	4	...	16	...	...
X	Dyeing materials—																		
	1.—Indigo .. .. .	...	...	...	...	...	...	...	340	148	...	...	...	...	...	...	...
	3.—Safflower .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	4.—Turmeric .. .. .	...	...	...	...	...	231	100	262	712	...	114	72	...	1,504	...	...
	5.—Other kinds	34	...	...	...	...	...	...	...	...	...	...	...	...	10	...	...
XI	Earthenware and porcelain .. Rs.	950	117	...	...	...	63	88	22	284	...	125	8,059	...	9,737	...	...
XII	Fibrous products—																		
	1.—Jute, raw .. .. .	...	...	...	...	...	42	75	...	17	...	...	1,054	...	1,188	...	...
	2.—Jute, manufactured—																		
	a.—Gunny-bags No.	35,790	...	...	...	...	97	700	585	132	...	...	5,924	...	43,231	...	...
	b.—Gunny-cloths Pcs	...	...	...	...	...	88	...	...	8	...	...	...	...	96	...	...
	3.—Other fibres, raw .. .. .	...	6	...	...	...	...	...	...	...	...	105	37	...	195	...	...
	4.—Ditto, manufactured .. ..	...	...	...	...	...	...	347	...	21	...	11	206	...	615	...	...
XIII	Fruits, nuts, and vegetables—																		
	1.—Coconuts No.	26,800	...	6,375	...	...	16,467	1,335	3,775	2,866	...	125	7,127	...	61,870	...	...
	2.—Vegetables and all other Mds. kinds.	174	...	199	...	...	10,555	672	3,907	6,672	...	4,836	3,428	...	30,347	...	...
XIV	Grain and pulse—																		
	1.—Wheat .. .. .	...	...	...	...	...	...	...	...	16	...	270	...	...	280	...	...
	2.—Gram and pulse	94	687	561	...	...	819	...	465	2,617	14	3,752	1,102	...	10,114	...	...
	3.—Other spring crops .. ..	...	...	...	...	...	6	12	...	82	...	...	14	...	114	...	...
	4.—Rice, husked .. .. .	...	...	...	...	...	30	182	...	180	...	2,517	2,111	...	5,032	...	...
	5.—Rice, unhusked .. .. .	...	...	...	...	...	...	61	...	...	...	775	1,200	...	2,012	...	...
	6.—Other rain crops .. .. .	...	...	...	...	...	...	25	...	11	...	194	...	...	230	...	...
XV	Gums and resins	21	...	20	...	...	...	...	22	...	...	...	...	...	63	...	...
XVI	Hides and skins—																		
	1.—Hides of cattle No.	...	...	...	...	...	...	108	63	...	4	...	...	...	4	...	...
	2.—Skins of sheep, goats and small animals. .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	261	...	...
XVII	Horns Mds.	...	...	...	...	...	...	...	...	...	...	0	...	...	0	...	...
XVIII	Jewellery, &c.—																		
	1.—Precious stones and pearls. unset	Rs. 11,400	...	...	...	...	...	...	...	...	1,500	...	...	...	12,000	...	...
XIX	Lac—																		
	1.—Dye Mds.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	2.—Shell	1	...	6	...	...	25	...	7	18	...	...	...	...	...	...	...
	3.—Stick and other kinds .. ..	...	...	25	...	...	...	...	60	3	...	...	...	...	...	...	...
XX	Leather—																		
	2.—Manufactured Rs.	8,200	1,071	...	...	...	340	...	500	6,231	...	9	42	...	16,300	...	...
XXI	Liquors .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XXII	Mats .. .. .	...	230	...	...	...	...	...	...	374	...	6	1,371	...	1,900	...	...
XXIII	Metals and manufactures of metals—																		
	1.—Brass and copper Mds.	4,132	309	8,887	...	...	1,659	70	704	2,054	...	203	1,532	...	19,542	...	...
	2.—Iron	2,403	10	2,170	...	...	1,172	246	680	5,183	...	107	1,144	...	18,372	...	...
	3.—Other metals	510	210	103	...	...	20	66	30	66	...	...	...	...	1,072	...	...
XXIV	Oils	705	300	...	...	...	8	61	2	468	...	101	810	...	2,515	...	...
XXV	Paints and colours	249	...	128	...	...	1	...	41	163	...	...	...	...	570	...	...
XXVI	Provisions—																		
	1.—Ghee .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	2.—All other kinds	503	762	71	...	...	4,909	496	7,697	16,341	...	1,376	12,066	...	44,211	...	...
XXVII	Salt	274	685	46	...	...	18,012	20,312	678	26,220	...	12,143	13,465	...	97,427	...	...
XXVIII	Saltpetre, &c.—																		
	1.—Saltpetre .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	2.—Other saline substances	5	...	4	...	...	111	...	...	...	...	...	...	...	111	...	...
XXX	Seeds—																		
	1.—Oilseeds—																		
	a.—Linsced .. .. .	...	...	...	...	...	...	...	...	97	...	188	9	...	294	...	...
	b.—Mustard and rape .. ..	...	...	...	...	...	108	...	3	21	...	100	5	...	252	...	...
	c.—Fl or gingelly .. .. .	...	...	...	...	...	...	...	...	6	...	...	...	...	5	...	...
	d.—Other oilseeds .. .. .	...	...	...	...	...	67	23	27	...	...	3	...	...	120	...	...
	2.—Other seeds—																		
	a.—Indigo seed .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	c.—Other kinds .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XXXI	Silk																		
	1.—Raw	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	2.—Manufactured (European) .. Rs.	3,500	895	...	...	...	...	...	...	6,995	...	...	...	...	11,394	...	...
	3.—Ditto (Indian)	77,500	0,319	757	...	...	350	1,505	...	464	...	12	...	...	86,993	...	...
XXXII	Spices—																		
	a.—Betelnuts Mds.	1,052	261	705	...	...	428	280	65	1,720	...	1,217	1,259	...	7,809	...	...
	b.—All other kinds	1,296	129	1,024	50	10	2,145	1,257	910	6,360	...	613	994	...	18,000	...	...
XXXIII	Stone and marble .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XXXIV	Sugar—																		
	1.—Drained	5	180	802	...	...	1,145	637	804	3,933	...	513	286	...	7,785	...	...
	2.—Undrained .. .. .	...	147	...	...	...	3,647	6,009	1,578	11,035	...	2,001	3,363	...	27,750	...	...
XXXV	Tea—																		
	2.—Foreign .. .. .	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...
XXXVI	Tobacco	48	443	1	...	...	18,360	1,002	282	13,018	...	1,113	872	...	30,130	...	...
XXXVII	Wood—																		
	2.—Firewood .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	3.—Bamboo No.	...	...	...	...	...	...	1,600	...	...	...	705	1,182	...	3,443	...	...
XXXVIII	Wool—																		
	1.—Raw .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	2.—Manufactured (European) .. Rs.	1,30,100	...	9,718	...	2,420	...	...	...	...	...	...	...	...	...	...	...
	3.—Ditto (Indian) .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	4.—Shawls .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XXXIX	All other articles of merchandise—																		
	1.—Unmanufactured Rs.	1,200	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	2.—Manufactured	1,10,743	150	5,783	...	...	10,013	2,200	4,137	9,181	...	7,804	14,183	...	1,70,574	...	...
XL	Treasure—																		
	1.—Gold .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	2.—Silver .. .. .	...	...	...	...	...	18,797	100	...	3,530	...	7,346	...	...	2		

Yepal during the year 1883-84, as compared with the totals of the two preceding years.

[illegible]

TRADE BETWEEN BENGAL

STATEMENT No. V—Showing the Total Imports from, and Exports to, Sikkim of each during the year 1883-84, as compared

Number.	LIST OF ARTICLES.	IMPORTS FROM SIKKIM.							
		WHERE REGISTERED.		TOTAL.					
		Phye-dong.	Rangpoet.	Quantity.			Value.		
				1881-82.	1882-83.	1883-84.	1881-82.	1882-83.	1883-84.
							Rs.	Rs.	Rs.
I	Animals, living (for sale)—								
	1.—Horses, ponies, and mules ... No.	683	.....	643	663	693	49,225	49,725	51,225
	2.—Cattle	23	229	278	317	252	6,950	7,035	6,300
	3.—Sheep and goats	7,154	211	6,271	9,599	7,365	15,678	23,009	18,416
	4.—Poultry	12	796	6,141	1,497	718	1,246	374	179
	5.—Other kinds	5	166	112	74	171	279	184	439
II	Borax Mds.	9	.....	.....	.....	9	.....	.....	216
IIIa	Building materials—								
	1.—Lime and limestone ... ..	.....	6,051	3,179	1,897	6,051	3,380	2,015	6,429
III	Cane and rattans Rs.	.....	23	.....	.....	.....	33	11	24
IV	Caulichone Mds.	.....	11	3	12	11	105	600	550
VI	Coal and coke ... ..	.....	896	1,238	799	896	918	600	673
VII	Cotton, raw ... ..	.....	34	17	23	34	289	391	544
VIII	Cotton, manufactured—								
	1.—Twist and yarn (European) ... ..	.....	.....	.....	2	.....	.....	70	.....
	2.—Ditto (Indian) ... ..	.....	.....	.....	.....	.....	.....	.....	.....
	3.—Piece goods (European) Rs.	.....	.....	.....	.....	.....	.....	152	13
	4.—Ditto (Indian) ... ..	.....	13	.....	.....	.....	.....	.....	.....
IX	Drugs and medicines—								
	2.—Other sorts, not intoxicating ... ..	.....	37	.....	.....	.....	.....	3	37
X	Dyeing materials—								
	1.—Indigo Mds.	.....	.....	.....	.....	.....	.....	.....	.....
	2.—Madder or manjit ... ..	.....	.....	.....	.....	.....	.....	.....	.....
	4.—Formerie ... ..	.....	.....	2	.....	.....	8	.....	.....
	5.—Other kinds ... ..	.....	0	.....	.....	9	.....	.....	270
XI	Earthenware and porcelain Rs.	11	.....	.....	.....	.....	.....	27	11
XII	Fibrous products—								
	3.—Other fibres, raw Mds.	.....	.....	.....	.....	.....	.....	.....	.....
XIII	Fruits, nuts, and vegetables—								
	2.—Vegetables and all other kinds	172	2,201	3,168	2,407	2,373	6,486	4,934	4,746
XIV	Grain and pulse—								
	1.—Wheat ... ..	.....	.....	.....	3	.....	.....	8	.....
	2.—Gram and pulse	10	1,516	339	1,278	1,526	818	2,556	9,052
	3.—Other spring crops ... ..	.....	2	.....	1	2	.....	2	4
	4.—Rice, husked ... ..	.....	3	958	81	3	2,150	153	6
	5.—Rice, unhusked ... ..	.....	.....	2	.....	.....	3	.....	.....
	6.—Other rain crops	5	29,842	10,250	16,838	20,847	23,017	33,676	41,694
XV	Gums and resins	7	.....	3	21	7	42	291	98
XVI	Hides and skins								
	1.—Hides of cattle No.	114	697	166	760	751	258	2,033	2,064
	2.—Skins of sheep, goats, and small animals ... ..	.....	252	163	10	252	149	15	378
XVII	Horns Mds.	.....	.....	2	.....	.....	30	.....	.....
XIX	Lace—								
	1.—Dye ... ..	.....	.....	.....	14	.....	.....	490	.....
	2.—Shell	19	.....	2	9	19	90	405	855
XX	Leather—								
	2.—Manufactured P.	40	.....	.....	.....	.....	1	.....	40
XXI	Liquors ... ..	.....	.....	.....	.....	.....	4	.....	.....
XXII	Mats ... ..	.....	.....	.....	.....	.....	22	4	.....
XXIII	Metals and manufactures of metals—								
	1.—Brass and copper Mds.	70	53	466	213	123	17,700	8,529	4,920
	2.—Iron ... ..	.....	.....	3	.....	.....	20	.....	.....
	3.—Other metals ... ..	.....	.....	22	.....	.....	669	.....	.....
XXIV	Oil ... ..	.....	.....	10	10	.....	120	120	.....
XXVI	Paints and colours ... ..	.....	.....	.....	.....	.....	.....	.....	.....
XXVII	Provisions—								
	1.—Ghee	66	30	111	141	96	3,552	4,089	2,784
	2.—All other kinds	36	35	83	34	71	1,220	680	1,429
XXVIII	Salt	131	175	1,719	791	606	7,773	3,411	3,270
XXIX	2.—Other saline substances ... ..	.....	.....	1	6	.....	5	25	.....
XXX	Seeds—								
	1.—Oilseeds—								
	c.—Til or gingelly ... ..	.....	56	4	11	30	16	44	141
	2.—Other seeds—								
	a.—Indigo-seed ... ..	.....	.....	.....	.....	.....	.....	.....	.....
	b.—Tea seed ... ..	.....	.....	8	.....	.....	400	.....	.....
	c.—Other kinds ... ..	.....	.....	.....	.....	.....	.....	.....	.....
XXXI	Silk—								
	2.—Manufactured (European) Rs.	.....	.....	.....	.....	.....	.....	.....	.....
XXXII	Spices—								
	a.—Betelnuts Mds.	.....	.....	.....	.....	.....	.....	.....	.....
	b.—All other kinds	3	236	110	159	239	813	1,113	1,673
XXXIII	Stone and marble ... ..	.....	.....	.....	.....	.....	.....	.....	.....
XXXIV	Sugar—								
	1.—Drained ... ..	.....	.....	.....	.....	.....	.....	.....	.....
	2.—Undrained ... ..	.....	.....	1	14	.....	7	165	.....
XXXV	Tea—								
	1.—Indian ... ..	.....	.....	.....	.....	.....	.....	.....	.....
	2.—Foreign	77	.....	61	42	77	3,520	2,310	4,235
XXXVI	Tobacco ... ..	.....	.....	.....	.....	.....	.....	.....	.....
XXXVII	Wood—								
	2.—Firewood ... ..	.....	10	14	.....	10	4	.....	3
XXXVIII	Wool—								
	1.—Raw	892	19	.....	169	911	.....	2,520	13,665
	2.—Manufactured (European) Rs.	.....	.....	.....	.....	.....	.....	.....	.....
	3.—Ditto (Indian)	27,390	3,135	.....	.....	.....	17,294	35,504	30,525
XXXIX	All other articles of merchandise—								
	1.—Unmanufactured	31,184	1,098	.....	.....	.....	836	6,893	12,282
	2.—Manufactured ... ..	.....	8,349	.....	.....	.....	8,293	3,945	8,349
XL	Treasure—								
	2.—Silver ... ..	.....	.....	.....	.....	.....	25	169	.....
	TOTAL VALUE ... ..	.....	.....	.....	.....	.....	1,67,523	2,00,118	2,21,523

AND SIKKIM.

article of traffic, registered at the several Frontier Stations between Darjeeling and Sikkim with the totals of the two preceding years.

10	11	12	13	14	15	16	17	18
EXPORTS TO SIKKIM.								LIST OF ARTICLES.
WHERE REGIS- TERED.		TOTAL.						
Phay- dong.	Rungeet.	Quantity.			Value.			
		1881-82.	1882-83.	1883-84.	1881-82.	1882-83.	1883-84.	
8	35	280	51	43	6,650	1,275	1,075	No. Animals, living (for sale)—
	544	296	248	544	740	621	1,361	1.—Horses, ponies, and mules.
	716	215	221	716	54	56	180	2.—Cattle.
33	48	70	34	81	177	85	203	3.—Sheep and goats.
								4.—Poultry.
								5.—Other kinds.
								Mds. Bones.
								Building materials—
162							162	1.—Lime and limestone.
								Rs. Canes and rattans.
								Mds. Caoutchouc.
			7			119		Coal and coke.
								" Cotton, raw.
								" Cotton, manufactured—
	6		23	6		1,430	390	1.—Twist and yarn (European).
8	17	31	20	25	1,085	700	875	" 2.—Ditto ditto (Indian).
27,040	14,116				20,121	45,702	42,656	Rs. 3.—Piece-goods (European).
1,100	78				382	177	1,178	" 4.—Ditto (Indian).
								Drugs and medicines—
								2.—Other sorts, not intoxicating.
								Dyeing materials—
80		45	194	80	11,330	28,520	17,750	Mds. 1.—Indigo.
	12		12	12		144	144	" 2.—Madder or manjit.
			3			12		" 4.—Turmeric.
72	13	26	79	85	840	2,370	2,550	" 5.—Other kinds.
150	350				16	1,135	500	Rs. Earthenware and porcelain.
								Fibrous products—
		2				24		Mds. 5.—Other fibres, raw.
								Fruits, nuts and vegetables—
		10				20		2.—Vegetables and all other kinds.
								Gram and pulse—
		1				3		1.—Wheat.
3	2	7	592	5	17	1,184	10	" 2.—Gram and pulse.
75	1,900	2,704	1,245	1,075	7,313	2,329	2,015	" 3.—Other spring crops.
		2			5			" 4.—Rice, husked.
45		525	112	45	1,169	224	90	" 5.—Rice, unhusked.
								" 6.—Other rain crops.
								Gums and resins.
			12			33		Hides and skins—
								No. 1.—Hides of cattle.
								" 2.—Skins of sheep, goats, and small animals.
								Mds. Horns.
								Lac—
		4	13		140	455		1.—Dye.
		12			540			2.—Shell.
								Leather—
					10			2.—Manufactured.
								Liquors.
	3					2	3	Mats.
								Metals and manufactures of metals—
132	92	134	203	224	5,360	8,120	8,960	Mds. 1.—Brass and copper.
47	87	96	147	114	678	882	684	" 2.—Iron.
70		85	112	70	1,030	3,330	2,100	" 3.—Other metals.
1	109	3	61	110	18	366	660	Oils.
25		130	5	25	10,020	400	2,050	Paints and colours.
								Provisions—
								1.—Ghee.
4	41	56	7	45	840	140	900	" 2.—All other kinds.
	392	173	265	392	760	1,143	1,335	Salt.
								Salt petre, &c.—
	28	3		23	15		140	2.—Other saline substances.
								Seeds—
								1.—Oil-seed—
								a.—Til or gingolly.
								2.—Other seeds—
		23			184			a.—Indigo-seed.
								b.—Tea-seed.
		5	1		20		4	c.—Other kinds.
								Silk—
	24						24	2.—Manufactured (European)
								Spices—
	2			2			14	a.—Betelnuts.
16	66	104	11	82	728	77	574	Mds. b.—All other kinds.
								Stone and marble.
								Sugar—
10	48	2		58	30		812	1.—Drained.
	2	16	41	2	121	898	15	" 2.—Undrained.
4		1		4	60		240	Tea—
								1.—Indian.
1,640	691	709	1,487	2,331	4,609	9,888	18,759	" 2.—Foreign.
								Tobacco.
								Wood—
								2.—Firewood.
								Wool—
			5			75		1.—Raw.
300	2,630							Rs. 2.—Manufactured (European).
								" 3.—Ditto (Indian).
								All other articles of merchandise—
								1.—Unmanufactured.
1,932					5			" 2.—Manufactured.
					783	3,856	1,932	Treasure—
						144		2.—Silver.
								TOTAL VALUE.
					86,011	1,16,294	1,12,711	

**STATEMENT No. VI—Showing the Total Imports from, and Exports to, Bhutan of each
during the year 1883-84, as compared**

	1	2	3	4	5	6	7	8	9	10
Number.	LIST OF ARTICLES.	IMPORTS FROM BHUTAN.								
		WHERE REGISTERED.			TOTAL.					
		Ambarce.	Buns.	Hantoo- 143.	Quantity.			Value.		
					1881-82.	1882-83.	1883-84.	1881-82.	1882-83.	1883-84.
								Rs.	Rs.	Rs.
I	Animals, living (for sale)—									
	1.—Horses, ponies and mules .. No.	156	4	334	512	765	498	38,400	57,375	37,350
	2.—Cattle			32	2	47	32	50	1,175	890
	3.—Sheep and goats		445		467	400	445	1,109	1,002	1,114
	4.—Poultry				963	167		242	27	
	5.—Other kinds				51	29		128	73	
VII	Cotton, raw Mds.									
VIII	Cotton, manufactured—									
	1.—Twist and yarn (European) ..							219		
	3.—Piece-goods (European) .. Rs.							1,346	807	573
	4.—Ditto (Indian)		373							
IX	Drugs and medicines									
	2.—Other sorts, not intoxicating ..									
X	Dyeing materials—									
	1.—Indigo Mds.									
	2.—Woad or manjil		48	463	1,221	74	511	14,652	898	6,182
	3.—Safflower									
XIII	Fruits, nuts and vegetables—									
	1.—Coconuts No.									
	2.—Vegetables and all other kinds Mds.		64	2,416	208	1,752	2,480	1,155	3,504	4,000
XIV	Grain and pulse—									
	1.—Wheat		35		67	11	35	169	20	88
	2.—Grain and pulse		11				11			22
	4.—Rice, husked									
	5.—Rice, unhusked									
	6.—Other rain crops									
XIX	Lac—									
	2.—Shell		9		3		9	135		405
	3.—Stick and other kinds ..		2				2			70
XXIII	Metals and manufactures of metals—									
	1.—Brass and copper				4			160		
	2.—Iron				7			42		
	3.—Other metals									
XXVII	Provisions—									
	1.—Ghee		41	183	329	289	224	10,528	8,852	6,406
	2.—All other kinds				18	9		270	180	
XXVIII	Salt		19		36	51	19	166	221	69
XXXI	Silk—									
	2.—Manufactured (European) .. Rs.									
	3.—Ditto (Indian)									
XXXII	Spices—									
	1.—Cloves									
	6.—All other kinds				11	2		77	14	
XXXIV	Sugar—									
	2.—Undrained									
XXXV	Tea—									
	2.—Foreign		12		30	36	12	1,715	1,980	660
XXXVI	Tobacco									
XXXVII	Wood—									
	2.—Fir wood		1,404		1,732	1,706	1,404	540	1,348	439
	3.—Bamboos No.									
XXXVIII	Wool—									
	2.—Manufactured (European) .. Rs.									
	3.—Ditto (Indian)	7,470	7,612	3,794				17,304	16,429	18,235
XXXIX	All other articles of merchandise—									
	1.—Unmanufactured	171	8,440	492				12,102	4,802	2,103
	2.—Manufactured	869	8,810	494				22,399	13,228	9,984
	TOTAL VALUE ..							1,23,048	1,11,442	96,850

BENGAL AND BHUTAN.

article of Traffic registered at the several Frontier Stations between Julpigoree and Bhutan with the totals of the two preceding years.

11	12	13	14	15	16	17	18	19	20
EXPORTS TO BHUTAN.									
WHERE REGISTERED.			TOTAL.						LIST OF ARTICLES.
Ambaree.	Bura.	Hantoo-para.	Quantity.			Value.			
			1881-82.	1882-83.	1883-84.	1881-82.	1882-83.	1883-84.	
						Rs.	Rs.	Rs.	
									Animals, living (for sale)—
			3						No. 1.—Horses, ponies, and mules.
									" 2.—Cattle.
		1,074	600	1,237	1,074	150	310	269	" 3.—Sheep and goats.
									" 4.—Poultry.
			94	35		1,538	695		" 5.—Other kinds.
									Mds. Cotton, raw.
									Cotton, manufactured—
					1			65	" 1.—Twist and yarn (European).
2,161	18,756	70				18,817	16,414	20,987	Rs. 3.—Piece-goods (European).
						1,117			" 4.—Ditto (Indian).
							126		Drugs and medicines—
									" 2.—Other sorts, not intoxicating.
3					2			440	Dyeing materials—
			62			1,860			" 1.—Indigo.
									" 2.—Madder or manjit.
									" 3.—Safflower.
					91		5		Fruits, nuts, and vegetables—
									No. 1.—Coconuts.
									Mds. 2.—Vegetables and all other kinds.
									Grain and pulse—
									" 1.—Wheat.
			2			5			" 2.—Gram and pulse.
202	5,822	1,726	2,520	5,613	7,810	6,770	10,772	14,643	" 4.—Rice, husked.
34		2,197	1,924	1,120	2,231	2,405	1,595	2,511	" 5.—Rice, unhusked.
			21	66		47	152		" 6.—Other rain crops.
									Lace—
									" 2.—Shell.
									" 3.—Stick and other kinds.
									Metals and manufactures of metals—
									" 1.—Brass and copper.
									" 2.—Iron.
									" 3.—Other metals.
									Provisions—
									" 1.—Ghee.
									" 2.—All other kinds.
									" Salt.
									Silk—
									Rs. 2.—Manufactured (European).
									" 3.—Ditto (Indian).
									Spices—
									Mds. a.—Betelnuts.
									" b.—All other kinds
									" Sugar—
									" 2.—Undrained.
									Tea—
									" 2.—Foreign.
									Tobacco.
									Wood—
									" 2.—Firewood.
									No. 3.—Bamboos.
									Wool—
									Rs. 2.—Manufactured (European)
									" 3.—Ditto (Indian)
									All other articles of merchandise—
									" 1.—Unmanufactured
									" 2.—Manufactured.
						1,05,168	86,693	1,23,000	TOTAL VALUE

STATEMENTS SHOWING THE RATES OF DUTY LEVIED BY THE
NEPALESE AUTHORITIES ON TRADERS AFTER THEY
LEAVE, OR BEFORE THEY ENTER, BRITISH TERRITORY.

STATEMENT No. 1.—Showing the rates of duty levied by the Nepalese authorities at different ghats on the frontier of the Chumparun District.

Names of articles.			Samsa Basa.	Samsa Kathm.	Heta- aura.	Bhisht Khor.	Simsa Gudhi.	Ghat Simsa.	Chapkatia.	Musa- hurwa.	Amor- putto.	Bhum- Phendi.	Matsar- wa.
			As. P.*	As. P.*	Rs. A. P.*	As. P.*	Rs. A. P.*	Rs. A. P.*	Rs. A. P.*	Rs. A. P.*	As. P.*	Rs. A. P.*	Rs. A. P.*
Animals, living—													
Horses	Per head						5 0 0						
Bullocks and cows	Ditto							0 0 10	0 0 10	0 0 10	3 0		0 0 8
Buffaloes	Ditto				0 8 0		0 8 0				2 0		0 0 8
Goats	Ditto				0 0 2	0 1	0 0 8	0 0 1	0 0 1	0 0 1	0 1½	(a) 0 4 0	0 0 7
Sheep	Ditto					0 1	0 0 8						
Pigs	Ditto		0 1	0 1				0 0 1	0 0 1	0 0 1	0 1½	(a) 0 3 0	0 0 1
Birds	Ditto												
Cotton, raw								(b)	(c)	(d)			
	Per cart load		0 4	0 4								1 0 0	0 8 0
	Per pony or bullock load		0 2	0 2				0 1½ 0	0 1½ 0	0 1½ 0		0 4 0	0 2 0
	Per rupee worth or pussari				0 0 2								
	Per bag												
	Per cart load		0 4	0 4		8 0						0 1 0	
	Per pony or bullock load		0 2	0 2		2 0						0 8 0	0 2 0
Do. manufactured					0 0 2								
Piece-goods	Per piece												
	Per rupee worth						0 0 1						
	Per pussari						0 0 2						
	Per 100 maunds							0 4 0	0 4 0	0 4 0			
	Per bag											0 1 0	
Drugs and medicines not intoxicating—													
Van or betel-leaves	Per banghy		2 0	2 0									0 2 0
Dyeing materials—													
Indigo	Per maund							0 8 0	0 8 0	0 8 0			
Turneric	Ditto							0 0 2	0 0 2	0 0 2			
Barthenware	Per banghy												0 0 2
	Per shop							0 0 1	0 0 1	0 0 1			
Fibrous products—													
Hemp twine, and thread	Per 100 maunds							0 4 0	0 4 0	0 4 0			
Fruits, nuts, and vegetables—													
Cocoanuts	Per maund							0 0 0	0 0 0	0 0 0			
	Per shop		0 1	0 1									
Vegetables													
	Per maund							0 2 2	0 0 2	0 0 2			
	Per banghy												0 0 1
	Per cart load										0 0		
Potatoes	Per parcel										0 2		
	Per cart load											0 8 0	
Parwal (a kind of vegetable)	Per pony or bullock load											0 2 0	
	Per bag											0 6 0	
Grain and pulse—													
	Per cart load							0 3 0	0 3 0	0 3 0	2 0	1 0 0	
Rice, husked	Per pony or bullock load							0 1½ 0	0 1½ 0	0 1½ 0	1½ 0	0 4 0	
	Per banghy							0 0 5	0 0 5	0 0 5			
	Per bag							0 0 1	0 0 1	0 0 1		0 2 0	
Indian corn and other grains.	Per cart load		0 4	0 4		8 0							0 8 0
	Per pony or bullock load		0 2	0 2		2 0							0 2 0
	Per banghy										0 1 0		
	Per parcel							0 1½ 0	0 1½ 0	0 1½ 0	0 2		
	Per pony or bullock load				1 0 0		0 8 0						
	Per banghy												
	Per maund							0 0 2	0 0 2	0 0 2			
	Per cart load							0 0 0	0 0 0	0 0 0			
Murwa	Per rupee worth				0 0 2								
Lac—													
Shell	Per maund							0 0 4	0 0 4	0 0 4			
Other kinds	Ditto							0 0 2	0 0 2	0 0 2			
Metals and manufactures of metals—													
Brass and copper	Per maund							0 1½ 0	0 1½ 0	0 1½ 0			
	Per cart load		0 4	0 4									1 0 0
	Per pony or bullock load		0 2	0 2									0 2 0
	Per 100 maunds							0 4 0	0 4 0	0 4 0			
Iron	Per maund							0 1 0	0 1 0	0 1 0			
	Ditto							0 1½ 0	0 1½ 0	0 1½ 0			
	Per cart load											1 0 0	
	Per pony or bullock load											0 4 0	
	Per bag											0 2 0	
Oils	Per maund							0 8 0	0 8 0	0 8 0			
Opium													
Provisions—													
	Per maund							0 1½ 0	0 1½ 0	0 1½ 0			
	Per cart load											1 0 0	
	Per pony or bullock load											0 4 0	
	Per bag											0 2 0	
Ghee	Per cart load		0 4	0 4									
	Per pony or bullock load		0 2	0 2									
Sweetmeats	Per cart load		0 4	0 4									
	Per pony or bullock load		0 2	0 2									
	Per banghy												0 0 1
	Per cart load		0 4	0 4									
Fish	Per pony or bullock load		0 2	0 2									
	Per banghy												
	Ditto							(c) 0 0 5	(c) 0 0 5	(c) 0 0 5			0 0 3
Dried dates	Per maund							0 0 0	0 0 0	0 0 0			
Almonds	Ditto							0 0 0	0 0 0	0 0 0			
Mohuwa	Per cart load										1 0		
	Per pony or bullock load							0 1 0	0 1 0	0 1 0	0½ 0		
	Per maund												
Salt (Sambhar)	Per cart load											1 0 0	0 8 0
	Per pony or bullock load											0 4 0	0 2 0
	Per bag											0 3 0	
	Per maund							0 1½ 0	0 1½ 0	0 1½ 0			
Do. (Sandha)	Per cart load											1 0 0	0 8 0
	Per pony or bullock load											0 4 0	0 2 0
	Per bag											0 2 0	
	Per maund							0 0½ 0	0 0½ 0	0 0½ 0			
Do. (Panga)	Per cart load											1 0 0	0 8 0
	Per pony or bullock load											0 4 0	0 2 0
	Per bag											0 2 0	
	Per maund							0 0 1	0 0 1	0 0 1			
Saline substances (khari and sujec).													
	Per cart load											1 0 0	0 8 0
	Per pony or bullock load											0 4 0	0 2 0
	Per bag											0 2 0	

* Lohia pice, which is equivalent to about 2½ths of an anna.

(a) Per score.

(b), (c), (d) Lall and moua—2 Lohia pice per score; Titter, Punduk or Dove—1 Lohia pice and 1 bird per score; Batair 5 annas per 100 and 1 bird per score.

(e) Besides one steer of fish.

STATEMENT No. I—continued.

Names of articles.	Semra Basa.	Sem-rann.	Het-sara.	Bhicha Khori.	Sirsa Gndhi.	Ghet Sirs.	Chapakatia.	Mus-hurwa.	Amor-putte.	Phinn Phendi.	Matear-wa.
	As. P.*	As. P.*	Rs. A. P.*	As. P.*	Rs. A. P.*	Rs. A. P.*	Rs. A. P.*	Rs. A. P.*	As. P.*	Rs. A. P.*	Rs. A. P.*
Seeds—											
Linseed ... { Per cart load ...	...	...	...	...	...	0 3 0	0 3 0	0 3 0	...	...	...
... { Per pony or bullock load ...	...	...	...	...	...	0 1 0	0 1 0	0 1 0	...	...	...
... { Per baghy ...	...	...	...	...	...	0 0 5	0 0 5	0 0 5	...	...	...
... { Per bag ...	...	...	...	...	...	0 0 1	0 0 1	0 0 1	...	...	...
Mustard-seed ... { Per cart load ...	...	...	...	...	...	0 3 0	0 3 0	0 3 0	...	...	...
... { Per pony or bullock load ...	...	...	...	...	...	0 1 0	0 1 0	0 1 0	...	...	...
... { Per baghy ...	...	...	...	...	...	0 0 5	0 0 5	0 0 5	...	...	...
... { Per bag ...	...	...	...	...	...	0 0 1	0 0 1	0 0 1	...	...	...
Spices—											
Hotel-nuts (Deccan) { Per maund ...	...	...	...	...	...	0 1 0	0 1 0	0 1 0	...	...	...
... { Per cart load ...	...	...	...	...	...	...	...	...	...	1 8 0	...
... { Per pony or bullock load ...	...	...	...	...	...	...	...	...	...	0 8 0	...
... { Per bag ...	...	...	...	...	...	...	...	...	...	0 1 0	...
Do. (Manuk-chundi). Per maund ...	...	...	...	...	...	0 1 0	0 1 0	0 1 0	...	...	...
Cloves ... Ditto ...	...	...	...	...	...	0 6 0	0 6 0	0 6 0	...	...	...
Cardamom ... Per baghy ...	...	...	...	...	1 0 0	...	...	...	...	...	...
... Per rupee worth of ...	...	...	0 0 2	...	...	...	...	...	...	...	...
Cinnamon-seed ... Per cart load ...	...	...	...	8 0	...	...	...	...	...	...	...
... Per pony or bullock load ...	...	...	...	2 0	...	...	...	...	...	...	...
... Per maund ...	...	...	...	...	0 0 0	0 0 0	0 0 0	0 0 0	...	...	...
Garlic ... Per shop ...	0 1	0 1	...	...	...	...	...	...	...	...	0 0 1
... Per baghy ...	...	...	...	...	...	...	...	...	...	...	...
Ginger ... Per shop ...	0 1	0 1	...	...	...	...	...	...	...	...	0 0 1
... Per baghy ...	...	...	...	...	...	...	...	...	...	...	...
... Per maund ...	...	...	...	...	...	0 0 2	0 0 2	0 0 2	...	...	...
... Per rupee worth ...	...	...	0 0 2	...	...	...	...	...	...	...	...
Black pepper (marcha). Per cart load ...	...	...	...	8 0	...	...	...	...	...	...	...
... Per pony or bullock load ...	...	...	...	2 0	...	...	...	...	...	...	...
... Per baghy ...	...	...	...	...	1 0 0	...	...	...	...	...	...
... Per maund ...	...	...	...	...	...	0 0 0	0 0 0	0 0 0	...	...	...
Onion ... Per shop ...	0 1	0 1	...	...	...	...	...	...	...	...	0 0 1
... Per baghy ...	...	...	...	...	...	...	...	...	...	...	...
Sugar—											
Drained ... Per maund ...	...	...	...	...	...	0 1 0	0 1 0	0 1 0	...	...	...
... Per cart load ...	0 4	0 4	...	...	...	0 3 0	0 3 0	0 3 0	...	0 8 0	0 8 0
Undrained (gour) ... Per pony or bullock load ...	0 2	0 2	...	...	...	0 1 0	0 1 0	0 1 0	...	0 2 0	0 2 0
... Per bag ...	...	...	...	...	...	...	...	...	...	0 1 0	...
... Per baghy ...	...	...	...	...	...	...	...	...	...	...	0 0 2
... Per cart load ...	0 4	0 4	...	...	...	...	...	...	...	0 12 0	0 8 0
... Per pony or bullock load ...	0 2	0 2	...	...	...	...	...	...	...	0 4 0	0 2 0
... Per rupee worth or ...	...	...	0 0 2	...	0 0 2	...	...	...	...	...	...
Tobacco ... Per maund ...	...	...	...	...	...	0 0 0	0 0 0	0 0 0	...	...	...
... Per bag ...	...	...	...	...	...	...	...	...	...	0 1 0	...
All other articles of merchandise (manufactured)—											
Baskets, &c. ... Per shop ...	0 1	0 1	...	...	...	...	...	...	...	...	...
... Per baghy ...	...	...	...	...	...	...	...	...	...	...	0 0 1
Attar and rose water (goolab) Per baghy ...	...	...	...	...	3 0 0	...	...	...	...	...	...
Cloth-seller's shop Per shop ...	...	...	...	...	...	0 0 1	0 0 1	0 0 1	...	...	...
Tailor's shop Ditto ...	6	0 2	...	...	...	0 0 1	0 0 1	0 0 1	...	...	0 0 2
Treasure Per cent. ...	...	...	...	...	5 0 0	...	...	...	...	...	...

* Lohia pie, which is equivalent to about $\frac{1}{15}$ ths of an anna.

STATEMENT No. II.—Showing the Imposts levied by the Nepalese Authorities at Tribeni Ghat on the frontier of the Chunparan District.

Rs. AS. P.		Rs. AS. P.	
IMPORTS INTO NEPAL.		EXPORTS FROM NEPAL—continued.	
Piece goods ... { Per bundle ...	0 6 0	Grain and pulse—	
... { Per pony or bullock-load ...	1 10 0	Rice { Per cart load ...	1 4 0
Sugar ... { Per ditto ...	1 0 0	... { Per pony load ...	0 3 0
Tobacco ... {		Pulse ... Ditto ...	0 3 0
Curry stuffs... {			
EXPORTS FROM NEPAL.		Metals and manufactures of metals—	
Drugs and medicines—		Base utensils ... Per rupee worth ...	0 1 0
Dry ginger (south) ... Per maund ...	1 0 0	Iron ditto ... Ditto ...	0 1 6
Other medicinal drugs ... Per rupee worth ...	0 0 6		
Fruits, nuts, and vegetables—		Oil-seeds—	
Oranges... Per rupee worth ...	0 2 0	Mustard-seed ... Per cart-load ...	1 12 0
	0 3 0	Provisions—	
		Ghee ... Per rupee worth ...	0 1 8
		Spices—	
		Bay leaves (tejpat) ... Per maund ...	0 0 0

STATEMENT No. III.—Showing the Imposts levied by the Nepalese Authorities on traders after they leave, or before they enter, British territory, as furnished by the Sub-Divisional Officer of Bettia in the Chumparun District.

ARTICLES.	RATE OF DUTY.		REMARKS.
	On Bakho=2 maunds.	On value of articles.	
IMPORTS INTO NEPAL.			
	Rs. AS.		
Animals, living— Goats	1 14 per 100 ...	10 goats for every 100 goats. Rs. A. 2 12 per cent.	
Cotton, raw	2 0 per bakho ...	2 12 per cent.	
Ditto, manufactured— Twist and yarn	2 0 ditto ...	2 12 ditto.	
Piece-goods	2 0 ditto ...	2 12 ditto.	
Dyeing materials— Turmeric	2 0 ditto ...	2 12 ditto.	
Fibrous products— Jute, raw	2 0 ditto ...	Nil.	
Fruits, nuts, and vegetables— Nuts	2 0 ditto ...	2 12 per cent.	
Gums and resins— Gum of the Gogul tree (Gogul-dhup) ...	2 0 ditto ...	2 12 ditto.	
Lac	2 0 ditto ...	2 12 ditto.	
Metals and manufactures of metals— Brass utensils	2 0 ditto ...	2 12 ditto.	
Spices	2 0 ditto ...	2 12 ditto.	
Sugar— Undrained	2 0 ditto ...	Nil.	
Tobacco	2 0 ditto ...	Do.	
EXPORTS FROM NEPAL.			
Animals, living— Horses (large)	12 0 each ...	Nil.	
Do. (middle size)	8 0 „ ...	Do.	
Do. (small)	4 0 „ ...	Do.	
Drugs and medicines, not intoxicating— Chiretta	2 6 per bakho ...	Do.	
Spikenard	2 6 ditto ...	Do.	
Dyeing materials— Madder or manjit	2 6 ditto ...	Do.	
Spices— Bay leaves	2 6 ditto ...	Do.	

STATEMENT No. IV.—Showing the Imposts levied by the Nepalese Authorities on the frontier of the Musufferpore District, expressed in annas and in Lohia pice.

[NOTE.—A Lohia pice is equivalent to about $\frac{3}{8}$ of an anna.]

NAMES OF ARTICLES.	RATE ON IMPORTS AND EXPORTS.				
	Bairagnia.	Majorunge.	Sonbursa.	Bela.	Sursund.
	AS. PICE.	AS. PICE.	AS. PICE.	AS. PICE.	AS. PICE.
Animals, living—					
Horses ... per head ... ..	...	...	...	0 3	...
Mules ... do. ... ..	...	...	...	0 3	...
Cattle ... do. ... ..	...	...	...	...	4 0
Sheep or goats ... do.	0 4	0 2	0 1	0 3	...
Fowls ... { per cooly-load	0 2	...	2 0	2 0	4 0
... { per pony or bullock-load	0 3	0 2	4 0	0 2	...
Cotton, raw ... { per pony or bullock-load	0 3	...	...	0 4	...
... { per cart-load	0 6	...	...	2 0	...
Cotton piece-goods—					
(a) European ... { per pony or bullock-load	0 3	0 4	0 3	0 3	...
... { per cart-load	0 6	0 8	0 6	0 6	...
(b) Indian ... { per pony or bullock-load	0 3	0 4	0 3	0 3	...
... { per cart-load	0 6	0 8	0 6	0 6	...
Earthenware ... { per cooly-load ... ..	...	...	0 1	0 1	1 0
... { per cart-load ... ..	...	...	4 0	...	4 0
Fibrous products—					
Jute, raw ... { per cooly-load ... ..	...	0 2	...	0 2	...
... { per pony or bullock-load	0 3	0 4	...	0 4	...
... { per cart-load	0 6	0 8	...	2 0	...
Do. manufac- { per cooly-load ... ..	...	0 2	0 2	0 1	...
tured (rope). { per pony or bullock-load ... ..	...	...	0 7	0 4	...
... { per cart-load ... ..	...	...	10 0	0 8	...
Sabey (a kind of { per cooly-load ... ..	...	0 .	0 2	0 1	...
grass from { per pony or bullock-load ... ..	...	...	1 0	0 4	...
which string { per cart-load ... ..	...	...	10 0	0 8	...
is made).					
Fruits, nuts, and vegetables—					
Vegetables ... { per cooly-load ... ..	...	0 2	0 1	0 1	0 1
... { per pony or bullock-load	0 3	...	...	...	...
... { per cart-load	0 6	0	2 0	...	...

STATEMENT No IV—continued.

NAMES OF ARTICLES.	RATE ON IMPORTS AND EXPORTS.				
	Bairagnia.	Majorunga.	Sonbursa.	Bela.	Sursund.
	AS. PICE.	AS. PICE.	AS. PICE.	AS. PICE.	AS. PICE.
Grain and pulse—					
Pulses ... { per pony or bullock-load ...	0 3	0 4	0 5	0 2	0 2
... { per cart-load ...	0 6	0 8	0 6	0 4	0 3
Rice, husked ... { per pony or bullock-load ...	0 3	0 4	0 5	0 2	0 2
... { per cart-load ...	0 6	0 8	0 6	0 4	0 3
Do., unhusked ... { per pony or bullock-load ...	0 3	0 4	0 5	0 2	0 2
... { per cart-load ...	0 6	0 8	0 6	0 4	0 3
Indian corn ... { per pony or bullock-load ...	0 3	0 4	0 5	0 2	0 2
... { per cart-load ...	0 6	0 8	0 6	0 4	0 3
Horns ... { per cooly-load ...	0 6	0 8	1 pice per } horn of deer. }	0 1	0 1
Lac ... { per cooly-load ...	0 3	0 4	0 3	0 1	0 1
... { per pony or bullock-load ...	0 6	0 8	0 6	0 2	0 2
... { per cart-load ...	0 6	0 8	1 0	0 2	0 2
Leather ... { per cooly-load ...	0 0½	0 4	4 0	0 1	0 1
... { per pony or bullock-load ...	0 0½	0 4	4 0	0 1	0 1
... { per cart-load ...	0 0½	0 4	4 0	0 1	0 1
Metals and manufactures of metals—					
Brass utensils ... { per pony or bullock-load ...	0 3	0 4	0 3	0 3	0 3
... { per cart-load ...	0 6	0 8	0 6	0 6	0 6
... { per cooly-load ...	0 3	0 4	0 3	0 2	0 2
Oils ... { per pony or bullock-load ...	0 3	0 4	0 3	0 3	0 3
... { per cart-load ...	0 6	0 8	0 6	0 6	0 6
Provisions—					
Ghee ... { per pony or bullock-load ...	0 3	2 0	0 3	4 0	0 3
... { per cart-load ...	0 6	4 0	0 6	1 rupee	0 8
Fish ... { per cooly-load ...	0 1	0 1	1 anna and 1 } seer fish. }	0 3	0 3
... { per pony or bullock-load ...	0 2	0 2	2 annas per } bunchy and } 1 seer fish. }	1 anna per } bunchy. }	0 3
Sweetmeats ... per cooly-load ...	0 3	0 4	0 6	0 3	4 0 per annum.
Salt ... { per pony or bullock-load ...	0 3	0 4	0 6	0 3	4 0 per annum.
... { per cart-load ...	0 6	0 8	0 3	0 6	4 0 per annum.
Seeds—					
Linseed ... { per pony or bullock-load ...	0 3	0 4	0 3	0 3	0 3
... { per cart-load ...	0 6	0 8	0 6	0 6	0 6
Spices ... { per pony or bullock-load ...	0 3	0 4	0 3	0 3	0 3
... { per cart-load ...	0 6	0 8	0 6	0 6	0 6
Sugar—					
Drained ... { per cooly-load ...	0 3	0 2	0 3	0 3	0 3
... { per pony or bullock-load ...	0 6	0 4	0 6	0 6	0 6
... { per cart-load ...	0 6	0 8	0 6	0 6	0 6
Tobacco—					
Manufactured { per cooly-load ...	0 3	0 4	0 3	0 1	0 4
... { per pony or bullock-load ...	0 6	0 8	0 6	0 2	0 8
... { per cart-load ...	0 6	0 8	0 6	0 2	0 8
Unmanufactured { per cooly-load ...	0 3	0 4	0 3	0 4	0 4
... { per pony or bullock-load ...	0 6	0 8	0 6	0 6	0 6
... { per cart-load ...	0 6	0 8	0 6	0 6	0 6
Wood—					
Bamboos ... { per cooly-load ...	0 3	0 4	0 3	0 1	0 1
... { per pony or bullock-load ...	0 6	0 8	0 6	0 2	0 2
... { per cart-load ...	0 6	0 8	0 6	0 8	10 0
Wool—					
Blankets ... { per cooly-load ...	0 2	0 2	0 3	0 1	0 1
... { per pony or bullock-load ...	0 2	0 2	0 3	0 1	0 1
... { per cart-load ...	0 2	0 2	0 3	0 1	0 1
All other articles—					
Manufactured—					
Heads ... per cooly-load ...	0 2	0 2	0 2	0 2	0 2
Unmanufactured—					
Grass ... { per pony or bullock-load ...	0 4	0 4	0 6	0 8	4 0
... { per cart-load ...	0 4	0 4	0 6	0 8	4 0

STATEMENT No V.—Showing the rates of duty levied by the Nepalese authorities on imports into Nepal by British subjects at the ghats or toll stations along the north of the Durbhunga District.

NAMES OF ARTICLES.	Duty levied from British subjects.	REMARKS.
	RS. AS. P.	
Cotton, manufactured—		
Piece-goods ... { Per cart-load ...	5 0 0	All these duties are yearly rates, i.e., when they are once paid, the importers get licenses under which they can take goods into Nepal as often as they please within the year. It is said that, if a British trader has to import into Nepal once a year, and satisfies the toll officer to this effect, he is charged as follows:—
... { „ pony or bullock-load ...	1 4 0	
... { „ cooly-load ...	0 4 0	
... { Free, if carried on one's back.		
Fruits, nuts, and vegetables—		
Nuts ... { Per cart-load ...	1 4 0	Rs. AS. P.
... { „ pony or bullock-load ...	0 5 0	
... { „ cooly-load ...	0 1 0	
... { Those who carry on their heads go free.		
Vegetables ... { Per man or woman ...	0 2 0	Salt, sugar, &c.... { per cart-load ...
... { Per cart-load ...	1 4 0	
... { „ pony or bullock-load ...	0 5 0	
... { „ cooly-load ...	0 1 0	
Salt ... { Those who carry on their heads go free.		Cloth ... { „ pony or bullock-load ...
Sugar—		
Drained ... { Per cart-load ...	1 4 0	
... { „ pony or bullock-load ...	0 5 0	
... { „ cooly-load ...	0 1 0	No duty is levied from Nepalese subjects importing from British India.
... { Those who carry on their heads go free.		
Un drained ... { Per cart-load ...	1 4 0	
... { „ pony or bullock-load ...	0 5 0	
... { „ cooly-load ...	0 1 0	
... { Those who carry on their heads go free.		

STATEMENT No. VI.—*Showing the rates of export duty levied by the Nepalese authorities at the ghats along the north of the Durbhunga District.*

NAMES OF ARTICLES.	RATE OF DUTY LEVIED FROM		REMARKS.
	Nepalese subjects.	British subjects.	
Cotton, raw { Per cart-load ,, pony or bullock-load ,, cooly-load	5 annas ... 1½ do. ... 2 pice ...	5 annas. 1½ do. 2 pice.	
Fibrous products— Saby (a kind of grass from which string is made.)	Per cart-load ,, cooly-load	12 annas. 1½ do.	
Grain and pulse— Grains { Per cart-load ,, pony or bullock-load ... ..	..... .....	2 annas ... } 4 pice ... }	* These duties are levied on grain purchased by British subjects on <i>mal</i> (revenue- paying) lands.
Provisions— Ghee { Per banghy Money { ditto ... ..	..... .....	2 annas. 2 do.	No duty is levied from Nepalese subjects for exporting grain purchased on <i>mal</i> (revenue- paying) lands.
Seeds— Oil-seeds { Per cart-load ,, pony or bullock-load ... ..	..... .....	2 do. ... } 4 pice ... }	
Spices— Bay leaves (tejpai) ... { Per cart-load ,, cooly-load	Re. 1-4 ... 16 pice ...	Re. 1-4. 16 pice.	The duties levied from British subjects go by the name of <i>khurchhappi</i> or <i>kotwali</i> .
Stationery— Paper { Per cart-load ,, pony or bullock-load ,, cooly-load	Re. 5 ... 10 annas ... 16 pice ...	Not given. Ditto. Ditto.	The duties levied from the Nepalese subjects go by the name of <i>sayer</i> .
Tobacco { Per cart-load ,, pony or bullock-load	Not given "	Re. 1-4. 5 annas.	
All other articles of merchandise— Unmanufactured— Wax { Per cooly load	16 pice ...	16 pice.	

STATEMENT No. VII.—*Showing the rates of duty levied in parts of Nepal near the outposts of Hariakhi and Lowkahi on the frontier of the Durbhunga District.*

Near Hurlakhi Outpost—

Per cart-load of grain	...	...	4 lohia pico.
„ bullock load	...	...	2 ditto.
„ cart or cooly-load of tobacco	...	...	4 annas per maund.
„ bullock load of cloths	...	...	1 rupee per bullock.
„ cart-load of cloths in bundles	...	...	14 annas per bundle.
„ cooly-load of ditto	...	...	14 ditto.

Near Louckahi Outpost—

Per cart-load of rice	...	...	$\frac{1}{2}$ anna per rupee of wholesale price, besides two annas per cart.
Per bullock or pony, &c.	...	...	$\frac{1}{2}$ anna per rupee of wholesale price, in addition to one anna per bullock.

STATEMENT No. VIII.—*Showing the import and export duties levied at the ghâts on the borders of the Bhagulpore District.*

NAMES OF ARTICLES.	Rate on articles imported into Nepal.	Rate on articles exported from Nepal.	NAMES OF ARTICLES.	Rate on articles imported into Nepal.	Rate on articles exported from Nepal.
Animals, living--			Drugs and medicines--continued.		
Horses for every Rs. 100 of value	0 8 0	0 4 0	Not intoxicating--continued.		
Elephants per head	31 4 0	31 4 0	Salm misri per Rs. 100 worth	0 4 0	0 2 0
Buffaloes ditto	0 8 0	0 4 0	Sook mole, a drug per maund	0 12 0	0 6 0
Pigs ditto	0 0 6	0 0 6	Spikenard ditto	0 2 0	0 4 0
Goats ditto	0 0 6	0 0 6	Sulphate of copper per Rs. 100 worth	0 4 0	0 2 0
Fowls ditto	0 0 1 1/2	0 0 1 1/2	Sulphur ditto	0 4 0	0 2 0
Talking birds ditto	0 0 1 1/2	0 0 1 1/2	Sugar of bamboo (banslochan) ... per maund	6 12 0	0 6 0
Hawks ditto	0 7 0	0 7 0	Stone-lac ditto	0 3 0	0 6 0
Arms and ammunition--			Tel, medicinal ditto	0 1 6	0 9 0
Guns per Rs. 100 worth	0 4 0	0 2 0	Intoxicating drugs other than opium--		
Pistols ditto	0 4 0	0 2 0	Charas per Rs. 100 worth	0 4 0	0 3 0
Daggers ditto	0 4 0	0 2 0	Dyeing materials--		
Scabbards of swords per score	0 3 0	0 3 0	Aibir (a red powder) per maund	0 1 6	0 0 6
Building materials--			Log wood ditto	0 1 6	0 0 0
Lime per maund	0 1 6	0 0 9	Madder or manjit ditto	0 1 6	0 3 0
Cotton, raw ditto	0 0 6	0 0 3	Safflower ditto	0 1 6	0 1 6
Ditto twist and yarn per Rs. 100 worth	0 4 0	0 2 0	Vermilion ditto	1 8 0	0 12 0
Drugs and medicines--			Earthenware per banghy load	0 0 3	0 0 3
Not intoxicating--			Fibrous products--		
Alum per Rs. 100 worth	0 4 0	0 2 0	Sabey (a kind of grass from which string is made) per maund	0 0 6	0 0 3
Camphor per maund	0 6 0	0 3 0	Jute, manufactured--		
Chiretta ditto	0 0 9	0 1 6	Gunnies per piece	0 0 3	0 6 3
Cinnabar per Rs. 100 worth	0 4 0	0 2 0	Fibres, manufactured--		
Croton seed ditto	0 4 0	0 2 0	String per maund	0 1 6	0 1 6
Dry ginkor per maund	0 1 6	0 0 9	Fruits, nuts, and vegetables--		
Muriate of mercury per Rs. 100 worth	0 4 0	0 2 0	Cocoanuts ditto	0 0 6	0 0 3
Musk per seer	1 0 0	2 0 0	Jacks each	0 0 6	0 0 3
Opuntia per Rs. 100 worth	0 4 0	0 2 0	Oranges per maund	0 0 3	0 1 6
Pan or betel leaves per 100 leaves	0 2 0	0 1 0			
Quicksilver per Rs. 100 worth	0 8 0	0 4 0			

STATEMENT VIII—continued.

NAMES OF ARTICLES.	Rate on articles imported into Nepal.	Rate on articles exported from Nepal.	NAMES OF ARTICLES.	Rate on articles imported into Nepal.	Rate on articles exported from Nepal.
	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
Grain and pulse—			Seeds—continued.		
Wheat per maund	0 0 6	.....	Poppy-seed per maund	0 0 6	.....
Gram ditto	0 0 6	.....	Sesamum-seed ditto	0 0 6	.....
Kharo (pulse) ditto	0 0 6	.....	Til ditto	0 12 0	0 6 0
Khesari (do.) ditto	0 0 6	.....	Spices—		
Masoor (do.) ditto	0 0 6	.....	Amrood ditto	0 1 0	0 0 6
Oriz (do.) ditto	0 0 6	.....	Betel-nuts ditto	0 1 0	.....
Bahar (do.) ditto	0 0 6	.....	Cardamoms ditto	0 1 0	0 0 9
Rice, husked ditto	0 0 3	.....	Cloves ditto	0 0 3	0 0 9
Do., unhusked ditto	0 0 3	.....	Coriander-seed ditto	0 0 3	0 0 11
Murwa ditto	0 0 3	.....	Cubobs ditto	0 0 3	0 1 0
Mize ditto	0 0 3	.....	Cumin-seed ditto	0 1 0	0 0 9
Kudo ditto	0 0 14	.....	Jafra per seer	0 12 0	0 0 6
Oats ditto	0 0 3	.....	Mungrela (<i>nigella indica</i>) per maund	0 1 0	0 0 6
Cheena ditto	0 0 12	.....	Nutmeg ditto	0 0 6	0 0 3
Lodhu corn ditto	0 0 12	.....	Pepper (black) ditto	0 1 0	0 0 9
Kown ditto	0 0 12	.....	Do. (long) ditto	0 0 6	0 0 3
			Do. (white) ditto	0 2 0	0 1 0
Hides per piece	0 0 14	0 0 14	Saffron per seer	0 0 6	0 0 3
Horns per maund	0 4 0	0 8 0	Bay leaves per maund	0 0 6	0 0 3
Jewellery—			Sugar		
Corals per Rs. 100 worth	0 4 0	0 2 0	Draimed ditto	0 1 0	0 0 9
Pearls ditto	0 4 0	0 2 0	Undraimed ditto	0 0 6	0 0 3
Lace—			S. garandy ditto	0 2 0	0 1 0
Shell per maund	0 0 3	0 0 14	Tobacco—		
Leather, manufactured—			Unmanufactured ditto	0 1 0	0 0 9
Saddles each	0 8 0	0 2 0	Manufactured ditto	0 2 0	0 0 6
Shoes per 100 pairs	0 4 0	0 2 0	Wool, manufactured—		
Mats per maund	0 0 9	0 0 9	Shawls per Rs. 100	0 0 3	0 2 0
Metals and manufactures of metals—			Blankets each	.....	0 0 3
Copper ditto	0 7 0	0 3 6	All other articles of merchandise—		
Bell metal ditto	0 7 0	0 3 6	Unmanufactured—		
Pewter ditto	0 5 0	0 2 6	Ivory per Rs. 100 worth	0 2 0	0 4 0
Tin ditto	0 5 0	0 2 6	Sandalwood, white per maund	0 3 0	0 1 0
Iron ditto	0 1 0	0 6 0	Do., red ditto	0 3 0	0 1 0
Kookries (Nepal knives) per 100	0 4 0	0 2 0	Couch (sunkh) ditto	0 12 0	0 6 0
Iron stoves per Rs. 100 worth	0 8 0	0 4 0	Yack's tail each	0 1 0	0 2 0
Spades per 100	0 4 0	0 2 0	Manufactured—		
Oils—			Atlat per petarah	0 4 0	0 2 0
Gurjun and turpentine per Rs. 100 worth	0 4 0	0 2 0	Beds or cots per Rs. 100 worth	0 4 0	0 2 0
Provisions—			Boats each	0 4 0	0 2 0
Fish per maund	0 1 0	0 0 3	Bottles per Rs. 100 worth	0 4 0	0 2 0
Ghee per seer	0 1 0	0 1 0	Boxes each	0 0 6	0 0 3
Grapes (dried) ditto	0 4 0	0 2 0	Carts (new) ditto	1 4 0	1 4 0
Sweetmeats per maund	0 0 3	0 0 14	Chairs ditto	0 4 0	0 2 0
Almonds ditto	0 0 6	0 3 0	Bugies ditto	0 2 0	0 4 0
Dates (dried) ditto	0 0 6	0 3 0	Incense per maund	0 0 9	0 1 0
Salt (Liverpool) ditto	0 0 6	0 3 0	Hookahs (coconut bowls) ditto	0 0 9	0 0 3
Do. (Nepal) ditto	0 0 6	0 1 0	Looking-glass per Rs. 100 worth	0 4 0	0 2 0
Seeds—			Palki ditto	0 4 0	0 2 0
Caster-seed ditto	0 0 6	.....	Tents each	0 4 0	0 2 0
Lansed ditto	0 0 6	.....	Umbrellas ditto	0 0 3	0 0 3
Mustard-seed ditto	0 0 6	.....	Treasure—		
			Gold and silver per tola	.....	0 0 6

The rates given are in English money, and are levied on imports into Nepal, only on articles which are not taken to shops of traders or to hats in Nepal. As to articles exported from Nepal and imported into India, nothing is taken from these persons who buy grain from cultivators and pay the *kayali* (a fee for weighing the grain), nor from those persons who buy at hats in Nepal and pay hat dues there.

STATEMENT No. IX.—Showing the duties levied by the Nepalese Authorities in the Morung district of Nepal (marching with the district of Purneah).

NAMES OF ARTICLES.	IMPORT DUTY.	EXPORT DUTY.	NAMES OF ARTICLES.	IMPORT DUTY.	EXPORT DUTY.
	Chadhti Sayer, a rupee = 16 gundahs of piece.	Namti Sayer, a rupee = 16 gundahs of piece.		Chadhti Sayer, a rupee = 16 gundahs of piece.	Namti Sayer, a rupee = 16 gundahs of piece.
<i>Taken at chowkies.</i>	Rs. A. P.	Rs. A. P.	<i>Taken at chowkies continued.</i>	Rs. A. P.	Rs. A. P.
Animals, living—			Mats each	0 0 14	0 0 04
Buffaloes (female) each	0 3 3	.....	Metals and manufactures of metals—		
Do. (young) ditto	0 4 0	.....	Iron per maund	0 1 0	0 0 6
Goats ditto	0 1 0	0 0 6	Oils per seer	0 0 14	0 0 04
Pigs ditto	0 0 6	0 0 8	Provisions—		
Arms and ammunition—			Fish (fresh) per cooly-load	0 1 0	0 0 6
Swords per cent. ad valorem.	0 0 3	0 3 14	Fish and meat (dried) ditto	0 1 0	0 0 74
Guns ditto	0 6 3	0 3 14	Cheera (parched rice) per maund	0 2 0	0 1 0
Pistols ditto	0 6 3	0 3 14	Ghee per rupee worth	0 1 0	0 0 6
Explosives ditto	0 6 3	0 3 14	Salt per maund	0 3 0	0 1 6
Shields ditto	0 6 3	0 3 14	Spices—		
Cotton, raw per maund	0 2 0	0 1 0	Betel-nut ditto	0 7 6	0 2 9
Do., manufactured ditto	0 2 0	0 1 0	Chilbes ditto	0 0 6	0 0 3
Piece goods, Indian, (Batas, a kind of cloth 32 cubits in length) per piece	0 0 6	0 0 3	Sugar—		
Barthenware per cooly-load	0 0 6	0 0 3	Undraimed ditto	0 3 3	0 1 74
Fibres, manufactured—			Tobacco—		
Hemp rope per maund	0 2 0	0 1 0	Manufactured (for smoking purposes) ditto	0 2 6	0 1 3
Fruits, nuts, and vegetables—			Unmanufactured ditto	0 2 3	0 2 14
Oranges ditto	0 1 9	0 0 104	<i>Taken from shop-keepers at hats or markets.</i>		
Potatoes ditto	0 0 6	0 0 31	Arms and ammunition—		
Vegetables per cooly-load	0 0 14	0 0 04	Spear per shop	0 0 14	.....
Grain and pulse—			Cotton, raw ditto	0 0 3	.....
Rice, husked per maund	0 0 6	0 0 3	Drugs and medicines, not intoxicating—		
Do., unhusked ditto	0 1 3	0 0 74	Opium or betel leaves ditto	0 0 9	.....
Pulses ditto	0 0 3	0 0 14	Ginger (dried) ditto	0 0 3	.....
			Other sorts ditto	0 0 44	.....

STATEMENT IX—continued.

NAMES OF ARTICLES.	IMPORT DUTY.		EXPORT DUTY.	NAMES OF ARTICLES.	IMPORT DUTY.		EXPORT DUTY.
	Chadhti sayar, 2 rupees=16 gundahs of pice.	Namti sayar, 2 rupees=16 gundahs of pice.			Chadhti sayar, 2 rupees=16 gundahs of pice.	Namti sayar, 2 rupees=16 gundahs of pice.	
Taken from shop-keepers at hâts or markets—continued.				Nekasi or export duties taken by jharadars or contractors or farmers from persons purchasing things on market days—continued.			
Dyeing materials—				Oils—			
Madder or manjit... .. per shop	0 1 0	.....		Gurjun	0 0 3	0 3 14	
Turmeric	0 0 14	.....		Turpentine	0 0 3	0 3 14	
Earthenware	0 0 3	.....		Jasmine	0 0 14	0 0 04	
Fibrous products—				Lily	0 0 14	0 0 04	
Hemp and flax	0 0 3	.....		Porpoise	0 0 14	0 0 04	
Fruits, nuts, and vegetables—				Cocconut	0 0 14	0 0 04	
Oranges	0 0 3	.....		Provisions—			
Plantains	0 0 3	.....		Curd .....	.....	0 1 0	
Jack	0 0 3	.....		Seeds—			
Potatoes	0 0 3	.....		Oil seeds—			
Kinjals	0 0 3	.....		Mustard seed .....	.....	0 0 6	
Radishes	0 0 3	.....		All other articles of merchandise—			
Other vegetables	0 0 14	.....		Manufactured—			
Grain and pulse—				Attar	0 6 3	0 3 14	
Pulses	0 0 3	.....		Rose water	0 0 04	.....
Murrwa	0 0 14	.....		Trumpets	0 3 0	0 6 0	
Indian corn	0 0 14	.....		Glass vessels	0 6 3	0 3 14	
Leather—				Trays	0 6 3	0 3 14	
Manufactured—				Treasure—			
Reins for horses	0 0 14	.....		Gold	0 1 0	0 1 0	
Liquors—				Silver	0 6 3	0 3 14	
Spirits (country)	0 0 3	.....		Tangiana or export duty taken by a Sayardar or farmer according to Laha Kuttha within his sayar mahal.			
Metals and manufactures of metals—				61 tolas=1 seer; 5 seers=1 kuttha; 8 kutthas=1 maund			
Iron	0 0 9	.....		Animals, living—			
Oils	0 1 0	.....		Elephants	6 8 0	12 0 0	
Provisions—				Horses (males)	6 5 0	0 10 0	
Fish (hill)	0 0 74	.....		Buffaloes (female)	0 5 3	0 10 0	
" (fresh)	0 0 6	.....		Do. (without calves)	0 1 6	0 9 0	
Curd	0 0 44	.....		Do. with calves	0 2 3	0 4 6	
Confectionery	0 0 14	.....		Cows	0 2 0	0 4 0	
Wheat flour	0 0 14	.....		Goats	0 0 3	0 0 8	
Eggs	0 0 14	.....		Pigs	0 0 6	0 1 0	
Tyre and buttermilk	0 0 04	.....		Ducks	0 0 04	0 0 04	
Salt	0 0 9	.....		Pigeons	0 0 04	0 0 04	
Seeds—				Cotton, raw .....	.....	0 7 6	
Oil seeds—				Fibrous products—			
Mustard seed	0 0 9	.....		Hemp and flax .....	.....	0 0 9	
Spices—				Grain and pulse—			
Betelnuts	0 0 6	.....		Wheat .....	.....	0 0 9	
Chillies	0 0 6	.....		Pulses .....	.....	0 0 9	
All other kinds	0 0 6	.....		Rice, husked .....	.....	0 0 9	
Tobacco (unmanufactured)	0 0 6	.....		Do., unhusked .....	.....	0 0 44	
Miscellaneous shops—				Provisions—			
Potter	0 0 6	.....		Curd	0 0 74	0 1 3	
Goldsmith	0 0 3	.....		Ghee	0 8 0	1 0 0	
Winnowing basket (supr)	0 0 14	.....		Seeds—			
Sugarcane	0 0 6	.....		Oil seeds—			
Chanam	0 0 14	.....		Lansed .....	.....	0 1 3	
Cloth	0 0 3	.....		Mustard seed .....	.....	0 1 3	
Haberdashery	0 0 3	.....		Paddy-cutter from British territory .....	.....	0 2 0	
Nekasi or export duties taken by jharadars or contractors or farmers from persons purchasing things on market days.				Chadhti or import duties taken at fairs at Barabekhetra.			
Animals, living—				Animals, living—			
Horses (males)	0 8 0	.....		Dues	0 0 14	.....
Buffaloes (male)	0 4 0	.....		Falcons (old)	0 10 0	.....
Ditto (female)	0 8 0	.....		Ditto (royal)	2 8 0	.....
Cows (calves)	0 1 0	.....		Hawks	1 10 0	.....
Pigs	0 0 6	.....		Cotton, raw	0 1 6	0 1 6	
Goats	0 0 3	.....		Cotton, manufactured—			
Ducks	0 0 14	.....		Piece-goods (full chintz)	per cart-load or per bullock or pony load, 1 0 0	1 0 0	
Fowls and pigeons	0 0 04	.....		Twist and yarn	per pony load or bullock load, 0 2 0	.....
Cotton, raw	0 1 0	.....		Drugs and medicines—			
Cotton, manufactured	0 0 3	.....		Asafetida	per maund, 2 8 0	1 4 0	
Drugs and medicines, not intoxicating—				Other sorts, not intoxicating—			
Acids	0 0 4	0 0 04		Ginger (dried)	per maund, 0 2 6	0 1 3	
Mercury	0 6 3	0 3 14		Pan or betel leaves	per lot of 20,000, 0 3 14	0 1 04	
Earthenware	0 0 6	0 0 6		Musk	per seer, 1 10 3	3 4 6	
Fruits, nuts, and vegetables—				Shrubs of bamboo (Banslochan)	per maund, 1 4 0	0 10 0	
Oranges .....	.....	0 0 6		Camphor	per ditto, 0 10 0	0 5 0	
Grain and pulse—				Spikenard	per ditto, 0 8 9	0 7 6	
Rice, husked .....	.....	0 0 9		Cinnabar	per cent. ad valorem, 0 6 3	0 3 14	
Do., unhusked .....	.....	0 0 6		Orpiment	per maund, 0 6 3	0 3 14	
Pulses .....	.....	0 1 0		Sulphate of copper	per ditto, 0 6 3	0 3 14	
Jewellery, &c.—				Alum	per ditto, 0 6 3	0 3 14	
Precious stones and pearls (un-set)—				Muriate of mercury	per ditto, 0 6 3	0 3 14	
Coral .....	.....	0 6 3		Acetate	per ditto, 0 6 3	0 6 0	
Diamond .....	.....	0 3 14		Other poisons	per ditto, 0 5 0	0 10 0	
Emerald .....	.....	0 3 14		Storax	per ditto, 0 5 0	0 10 0	
Topaz .....	.....	0 3 14		Choretia	per ditto, 0 1 3	0 2 6	
Cat's eye .....	.....	0 3 14		Hellebore	per ditto, 0 1 3	0 2 6	
Sapphire .....	.....	0 3 14		Salmi (salmi a medicinal drug from Cabul)	per cent. ad valorem, 0 6 3	0 3 14	
Jewellery—				Mochrus (gum of the semul tree)	per maund, 0 6 3	0 0 3	
Rings (set with precious stones)	per cent. ad valorem, 0 6 3	0 3 14		Sulphur	per cent. ad valorem, 0 6 3	0 3 14	
Metals							
Metals and manufactures of metals—							
Bell metal	per maund, 0 10 0	0 5 0					
Brass	ditto, 0 10 0	0 5 0					
Copper	ditto, 0 10 0	0 5 0					
Pewter	ditto, 0 8 0	0 4 0					
Iron	ditto, 0 2 0	0 1 0					
Tin	ditto, 0 8 0	0 4 0					
Needles	per hundred, 0 0 3	0 0 14					
Knives	per cent. ad valorem, 0 6 3	0 3 14					
Khookries (Nepal knives)	ditto, 0 6 3	0 3 14					
Scissors	ditto, 0 6 3	0 3 14					
Pickaxes	ditto, 0 6 3	0 3 14					
Jachets, &c.	ditto, 0 6 3	0 3 14					
Chisels	ditto, 0 6 3	0 3 14					
Ponknives	ditto, 0 6 3	0 3 14					

STATEMENT No. IX—concluded.

NAMES OF ARTICLES.	IMPORT DUTY.		EXPORT DUTY.		NAMES OF ARTICLES.	IMPORT DUTY.		EXPORT DUTY.	
	Chadhti Sayer, a rupee=16 gundahs of pice.	Namti Sayer, a rupee=16 gundahs of pice.	Chadhti Sayer, a rupee=16 gundahs of pice.	Namti Sayer, a rupee=16 gundahs of pice.		Chadhti Sayer, a rupee=16 gundahs of pice.	Namti Sayer, a rupee=16 gundahs of pice.	Chadhti Sayer, a rupee=16 gundahs of pice.	Namti Sayer, a rupee=16 gundahs of pice.
<i>Chadhti or import duties taken at fairs at Barachhetra—continued.</i>					<i>Chadhti or import duties taken at fairs at Barachhetra—concluded.</i>				
<i>Drugs and medicines—continued.</i>					<i>Spices—continued.</i>				
Pipla mul (root of the long pepper plant) ...	per maund ...	0 2 6	0 5 0		Cumin seed ...	per cart-load ...	1 0 0	.....
Tala ...	ditto ...	0 2 6	0 1 3			per pony or bullock-load ...	0 4 0	.....
Other medicines ...	per cart. <i>ad valorem</i> ...	0 12 6	0 6 3			per cooly-load ...	0 2 0	.....
(Other drugs ...	per maund ...	0 0 6	0 0 3			per maund ...	0 2 6	0 1 3	
<i>Dyeing materials—</i>						per cart-load ...	1 0 0	.....
Kesari (a yellow dye) ...	per maund ...	0 15 0	0 7 6		Pepper ...	per pony or bullock-load ...	0 4 0	.....
Log wood ...	ditto ...	0 2 6	0 1 3			per cooly-load ...	0 2 0	.....
Safflower ...	ditto ...	0 2 6	0 1 3			per maund ...	0 2 6	0 1 3	
Indigo ...	ditto ...	0 15 0	0 7 6		Stationery—				
Catechu ...	ditto ...	0 5 0	0 10 0		Paper ...	per 20 dhob = 200 sheets ...	0 0 3 1/2	0 0 3 1/2	
Myracolams ...	ditto ...	0 0 6	0 1 0		Sugar—				
Gulab (a red dye) ...	ditto ...	0 2 6	0 1 3		Sugarcandy ...	per maund ...	0 5 0	0 2 6	
Ochro ...	ditto ...	0 2 6	0 1 3			per cart-load ...	1 0 0	.....
Palasphul (flower of the <i>Butea</i> <i>fraxinea</i>) ...	per cent. <i>ad valorem</i> ...	0 6 3	0 3 1 1/2			per pony or bullock-load ...	0 4 0	.....
Madder or manjit ...	per maund ...	0 2 6	0 1 3		Drained ...	per cooly-load ...	0 2 0	.....
Abr (a red powder) ...	ditto ...	0 2 6	0 1 3			per maund ...	0 2 6	0 1 3	
<i>Fruits, nuts, and vegetables—</i>						per pony or bullock-load ...	0 4 0	.....
Oranges ...	per 100 ...	0 1 3	0 1 3		Undrained ...	per cooly-load ...	0 2 0	.....
Cocoanuts ...	per maund ...	0 10 0	0 5 0			per maund ...	0 0 2	0 0 4 1/2	
Pomegranates ...	ditto ...	0 10 0	0 5 0		Wool—manufactured—				
Grapes ...	ditto ...	0 10 0	0 5 0		Radhi (Bleotex blanket) ...	each ...	.....	0 1 0	
<i>Gums and resins—</i>					All other articles of merchandise—				
Sul-dhup (scent of the sal tree) ...	per maund ...	0 2 0	0 1 0		Manufactured—				
Gogul-dhup (gum of the gogul tree) ...	ditto ...	0 0 6	0 0 6		Isagnot ...	ditto ...	.....	0 0 3	
<i>Hides and skins—</i>					Lamp and stand ...	ditto ...	.....	0 0 3	
Deer skins ...	per maund ...	0 0 3	0 0 6		Darka (cloth like dharri) ...	ditto ...	.....	0 0 3	
Lac ...	per cent. <i>ad valorem</i> ...	0 12 0	0 6 0		Roads (crystal) ...	per cent. <i>ad valorem</i> ...	0 6 3	0 3 1 1/2	
<i>Metals and manufactures of metals—</i>					Pangra (used as soap) ...	per maund ...	0 0 7 1/2	0 1 3	
Axes, hatchets, &c. ...	each ...	.....	0 1 0		Unmanufactured—				
Khookries (Nepal knives) ...	ditto ...	.....	0 0 3		Sandalwood, white ...	per maund ...	0 5 0	0 3 6	
<i>Paints and colours—</i>					Ditto red ...	ditto ...	0 2 6	0 1 3	
White lead ...	per maund ...	0 2 6	0 1 3		Roduksh dhanasri (seed of the <i>cleomegropus gunifrus</i> , used for necklaces of priests) ...	per cent. <i>ad valorem</i> ...	0 6 3	0 3 1 1/2	
	per cart-load ...	1 0 0	.....		Bhujapatra ...	per maund ...	0 1 3	0 3 6	
Red lead ...	per pony or bullock-load ...	0 4 0	.....		Conch (ordinary) ...	ditto ...	1 4 0	0 10 0	
	per cooly-load ...	0 2 0	.....		Ditto (Dahnavart) ...	per cent. <i>ad valorem</i> ...	0 6 3	0 3 1 1/2	
Vermilion ...	per maund ...	0 2 6	0 1 3		<i>Grazing tax.</i>				
<i>Provisions—</i>					Buffaloes, for 12 months ...	each ...	1 0 0	.....
Fish (dried) ...	per cooly-load ...	0 4 0	.....		Ditto, for 6 ditto ...	ditto ...	0 12 6	.....
	per cart-load ...	2 0 0	1 0 0		Ditto, for 3 ditto ...	ditto ...	0 10 0	.....
Confectionery ...	per pony or bullock-load ...	1 0 0	1 0 0		Buffaloes, without calves ...	ditto ...	1 0 0	.....
	per cooly-load ...	1 0 0	0 6 0		Sheep ...	per flock ...	2 8 0	.....
Sweetmeats (country) ...	per maund ...	0 0 6	0 0 3		<i>Grazing of buffaloes which are kept on the other side of the border, but brought to graze in Nepal.</i>				
Dates (dried) ...	ditto ...	0 10 0	0 5 0		Buffaloes, for 12 months ...	each ...	0 13 6	.....
Almonds ...	ditto ...	0 10 0	0 5 0		Ditto, for 6 ditto ...	ditto ...	0 12 0	.....
Pistachio nuts ...	ditto ...	0 10 0	0 5 0		Ditto, for 3 ditto ...	ditto ...	0 10 0	.....
Preserved fruits ...	ditto ...	0 3 0	0 1 0		<i>Grazing of buffaloes which are kept on the British side of the border, and are allowed to graze on both sides of the border.</i>				
Grapes (dried) ...	ditto ...	0 8 0	0 4 0		Buffaloes, for 12 months ...	each ...	0 12 0	.....
Honey ...	ditto ...	0 0 9	0 1 6		Ditto, for 6 ditto ...	ditto ...	0 10 0	.....
Cheers (parched rice) ...	ditto ...	0 3 0	.....					
	per cart-load ...	1 0 0	.....					
	per pony or bullock-load ...	0 4 0	.....					
Salt ...	per cooly-load ...	0 2 0	.....					
Saltpetre ...	per maund ...	0 0 6	0 1 0						
<i>Seeds—</i>									
Radish seed ...	per dharni = 2 1/2 pucen seeds ...	0 0 3	0 0 6						
<i>Spices—</i>									
	per cart-load ...	1 0 0	.....					
	per pony or bullock-load ...	0 4 0	.....					
Botel-nut from Bengal ...	per cooly load ...	0 2 0	.....					
	per maund ...	0 2 6	0 1 3						
Ditto from the Deccan ...	ditto ...	0 10 0	0 5 0						
Cardamoms ...	ditto ...	0 2 6	0 1 3						
Ditto from the Deccan ...	ditto ...	1 4 6	0 10 0						
Cinnamon ...	ditto ...	0 5 0	0 2 0						
Cloves ...	ditto ...	0 2 6	0 1 3						
Coriander seed ...	ditto ...	0 0 6	0 0 3						
Nutmeg ...	ditto ...	0 10 0	0 5 0						
Mace ...	ditto ...	0 10 0	0 5 0						
Ajwain ...	ditto ...	0 0 6	0 0 3						
Mathi ...	ditto ...	0 0 6	0 0 3						
Jinbu (Thibet grass) ...	ditto ...	.....	0 2 6						
Cubeba ...	ditto ...	0 5 0	0 2 6						
Manjerola and kala jira (<i>nigella indica</i> and its seed) ...	ditto ...	0 2 0	0 1 0						
Aniseed ...	ditto ...	0 2 0	0 1 0						
Taj (bark of the cinnamon tree) ...	ditto ...	0 1 0	0 2 0						
Saffron ...	per seer ...	0 5 0	0 2 6						

STATEMENT No. X.—Showing the duties levied by the Nepalese Authorities on articles exported from British territory into Nepal, on the frontier of the Darjeeling District.

NAMES OF ARTICLES.	DUTIES LEVIED IN—							
	Mamring-tar.	Bandooka.	Goorkha jagut.	Peekul.	Eroongtar.	Musola-bari.	Dohnguri.	Baradhasi.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Cotton, raw	0 4 0	0 4 0	0 4 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
Cotton, manufactured—								
Twist and yarn (European)...	0 4 0	0 4 0	0 4 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
Ditto (Indian)	0 4 0	0 4 0	0 1 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
Piece-goods (European) ...	0 2 0	0 2 0	0 2 0	0 2 0	0 0 3	0 0 3	0 0 3	0 0 3
Ditto (Indian)	0 2 0	0 2 0	0 2 0	0 2 0	0 0 3	0 0 3	0 0 3	0 0 3
Dyeing materials—								
Safflower	0 4 0	0 4 0	0 4 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
Turmeric	0 4 0	0 4 0	0 4 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
Fruits, nuts, and vegetables—								
Vegetables	0 1 0	0 1 0	0 1 0	0 1 0	...	...	...	...
Grain and pulse—								
Wheat	0 4 0	0 4 0	0 4 0	0 4 0	...	...	...	...
Gram	0 4 0	0 4 0	0 4 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
Pulses	0 4 0	0 4 0	0 4 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
Rice, husked	0 4 0	0 4 0	0 4 0	0 4 0	...	...	...	...
Do., unhusked	0 4 0	0 4 0	0 4 0	0 4 0	...	...	...	...
Metals and manufactures of								
metals—								
Brass and copper	0 1 0	0 1 0	0 1 0	0 1 0	0 0 3	0 0 3	0 0 3	0 0 3
Iron	0 8 0	0 8 0	0 8 0	0 8 0	...	...	...	...
Other metals	0 8 0	0 8 0	0 8 0	0 8 0	0 0 3	0 0 3	0 0 3	0 0 3
Oils	0 4 0	0 4 0	0 4 0	0 4 0	...	...	...	...
Paints and colours	0 8 0	0 8 0	0 8 0	0 8 0	0 0 3	0 0 3	0 0 3	0 0 3
Salt	0 2 0	0 2 0	0 2 0	0 2 0	0 0 3	0 0 3	0 0 3	0 0 3
Seeds—								
Oil-seeds—								
Linseed	0 4 0	0 4 0	0 4 0	0 4 0	...	...	...	...
Silk—								
Manufactured	0 4 0	0 4 0	0 4 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
Spices—								
Betel-nuts	0 4 0	0 4 0	0 4 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
All other kind	0 8 0	0 8 0	0 8 0	0 8 0	0 0 3	0 0 3	0 0 3	0 0 3
Sugar—								
Drained	0 8 0	0 8 0	0 8 0	0 8 0	0 0 3	0 0 3	0 0 3	0 0 3
Undrained	0 8 0	0 8 0	0 8 0	0 8 0	0 0 3	0 0 3	0 0 3	0 0 3
Tobacco	0 4 0	0 4 0	0 4 0	0 4 0	...	...	...	...
Wool—								
Manufactured	0 1 0	0 3 0	0 2 0	0 2 0	0 8 0	0 8 0	0 8 0	0 8 0

The above rates are levied per load.

STATEMENT No.—XI.—Showing the duties levied by the Nepalese Authorities on articles imported into British Territory from Nepal, on the frontier of the Darjeeling District.

LIST OF ARTICLES.	DUTIES LEVIED IN—									
	Mamring-tar.	Bandoorka.	Georkhajarat.	Feekul.	Mong-long.	Broong-tar.	Dhoola-baree.	Dohu-guri.	Barad-hasi.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Animals, living—										
Buffaloes	0 8 0	0 8 0	0 8 0	0 8 0	0 12 0	0 10 0	0 10 0	0 10 0	0 10 0	
Horses	0 8 0	0 8 0	0 8 0	0 8 0	2 8 0	0 5 0	0 5 0	0 5 0	0 5 0	
Sheep and goats	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 0 6	0 0 6	0 0 6	0 0 6	
Poultry	0 0 6	0 0 6	0 0 6	0 0 6	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3	
Cotton, manufactured—										
Twist and yarn (Indian) ... ..	.....	.....	.....	.....	.....	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0
Piece-goods (European)	0 2 0	0 2 0	0 2 0	0 2 0	.....	.....	.....	.....	.....
Piece-goods (Indian)	0 2 0	0 2 0	0 2 0	0 2 0	1 8 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	
Drugs and medicines, not intoxicating—										
Chiretta	0 4 0	0 4 0	0 4 0	0 4 0	.....	0 2 0	0 2 0	0 2 0	0 2 0
Dyeing materials—										
Madder or manjit	0 4 0	0 4 0	0 4 0	0 4 0	.....	0 2 0	0 2 0	0 2 0	0 2 0
Fibrous products—										
Jute, raw ... ..	.....	.....	.....	.....	.....	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0
Jute, manufactured— Gunny-bags ... ..	.....	.....	.....	.....	.....	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0
Fruits, nuts, and vegetables—										
Vegetables	0 1 4	0 1 4	0 1 4	0 1 4	0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	
Grain and pulse—										
Wheat	0 2 0	0 2 0	0 2 0	0 2 0	.....	.....	.....	.....	.....
Gram and pulse	0 2 0	0 2 0	0 2 0	0 2 0	0 4 0	0 2 0	0 2 0	0 2 0	0 2 0	
Rice, husked	0 2 0	0 2 0	0 2 0	0 2 0	0 4 0	{ 0 1 0	0 1 0	0 1 0	0 1 0	
Rice, unhusked	0 2 0	0 2 0	0 2 0	0 2 0	.....	.....	.....	.....	.....
Hides and skins—										
Hides of cattle ... ..	.....	.....	.....	.....	.....	0 1 0	0 1 0	0 1 0	0 1 0
Skins of sheep, goats, and other small animals	0 0 6	0 0 6	0 0 6	0 0 6	.....	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0
Metals and manufactures of metals—										
Brass and copper	2 8 0	2 8 0	2 8 0	2 8 0	2 8 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	
Iron	1 0 0	1 0 0	1 0 0	1 0 0	1 8 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	
Provisions—										
Ghee	0 4 0	0 4 0	0 4 0	0 4 0	0 8 0	0 1 0	0 1 0	0 1 0	0 1 0	
Seeds—										
Oilseeds—										
Linseed ... ..	.....	.....	.....	.....	.....	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0
Mustard and rape	0 2 0	0 2 0	0 2 0	0 2 0	.....	{ 0 2 0 to 0 1 0	{ 0 2 0 to 0 1 0	{ 0 2 0 to 0 1 0	{ 0 2 0 to 0 1 0
Other oil-seeds	0 2 0	0 2 0	0 2 0	0 2 0	.....	{ 0 2 0 to 0 1 0	{ 0 2 0 to 0 1 0	{ 0 2 0 to 0 1 0	{ 0 2 0 to 0 1 0
Spices	0 8 0	0 8 0	0 8 0	0 8 0	0 2 0	{ 0 2 0 to 0 1 0	{ 0 2 0 to 0 1 0	{ 0 2 0 to 0 1 0	{ 0 2 0 to 0 1 0	
Tobacco	0 4 0	0 4 0	0 4 0	0 4 0	.....	{ 0 2 0 to 1 4 0	{ 0 2 0 to 1 4 0	{ 0 2 0 to 1 4 0	{ 0 2 0 to 1 4 0
Wood—										
Timber ... ..	.....	.....	.....	.....	.....	{ 1 12 0 to 0 8 0	{ 1 12 0 to 0 8 0	{ 1 12 0 to 0 8 0	{ 1 12 0 to 0 8 0
Wool—										
Manufactured	0 2 0	0 2 0	0 2 0	0 2 0	.....	0 8 0	0 8 0	0 8 0	0 8 0

Per rupee.

The above rates are levied per load, with the exception of sheep skins, buffaloes, horses, and poultry.

The rates of 1 anna to 2 annas are levied thus—
1 anna per pony, bullock, and 2 annas per cart.
The rate of Rs. 1-4 to Rs. 1-12 is per cart.

